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THE YOUNG

Book-keeper's Assistant:

SHEWING HIM,

In the most PLAIN and EASY Manner,

The ITALAIN WAY of STATING

DEBTOR AND CREDITOR;

WITH

Proper and instructive NOTES under every Entry in the WASTE-BOOK, where necessary, by which the Method of Journalizing is rendered more easy and intelligible; and also the like Notes in the JOURNAL and LEDGER, inserted by way of Information, how to post the JOURNAL, and correct Errors in the LEDGER: Wherein there is a great Variety of Examples, not only in the common and ordinary Way of buying and selling, but in that of Trading beyond the Seas, both for a Merchant's Self and in Company. All which is contained in two Sets of Books, directing the Learner, not by Precept only, but by Example, how to draw out a new Inventory from the old Books, and insert it in the new ones; and the Trade continued as if it were in the real Shop or Compting-House.

TO WHICH IS ANNEXED,

A SYNOPSIS OR COMPENDIUM

OF THE

Whole Art of stating DEBTOR and CREDITOR,

In all the Circumstances of BOOK-KEEPING, both in Proper, Factorage, and Company Accompts, Domestic and Foreign.

THE WHOLE

Designed for the Use of Schools in *Great-Britain* and *Ireland*, and in the *English* Plantations and Colonies abroad; for the Help and Assistance of Merchants in their several Compting-Houses; and for young Gentlemen at their first Entrance on their Mercantile Apprenticeships.

The like, for Benefit to the Scholar and Ease to the Master, not extant.

THE TWELFTH EDITION.

By THOMAS DILWORTH,

Author of the NEW GUIDE to the ENGLISH TONGUE, SCHOOLMASTER'S ASSISTANT, &c. &c.

LONDON:

PRINTED FOR A. MILLAR, W. LAW, AND R. CATER; AND FOR WILSON, SPENCE, AND MAWMAN, *YORK*.

M,DCC,XCII.

(Montgomery)

To the worthy

MERCHANTS and TRADESMEN

of the

CITY of LONDON.

Gentlemen,

AS the major Part of your Children, among other Branches of Literature, are educated in the Principles of Book-keeping (a Science which all Men ought to be acquainted with, but highly worth the Attention of every one concerned in Trade) permit me to put into your Hands the following Treatiſe; which, as it is calculated in the moſt plain, and therefore eaſy Manner, I flatter myſelf will not be unacceptable. Your Approbation of the ſame will very much encourage,

Gentlemen,

Your moſt humble,

And obedient Servant,

Thomas Dilworth.

PREFACE.

AMONG the ſeveral Writers on the Subject of Book-keeping, one would imagine that it was quite exhauſted, and no more Room left for any Thing elſe to be ſaid; but as I write not ſo much for the Advancement of the Art itſelf (that being brought to a Degree of Perfection not eaſily to be amended) as for the Eaſe of the Teacher, and to ſave him both Trouble and Time, as well as for the greater Improvement of the Learner, I hope this Treatiſe will be the better accepted.

There is but one that I have ſeen, *viz. Mr. Webſter*, who has gone before me in the Method I have choſen, and to him I muſt own myſelf indebted for the Plan: but as that Performance is by much too ſhort; for that, and ſome other Reaſons, it gave Occaſion for the Appearance of the following Sheets.

I have, in this Attempt of mine, very much enlarged on the Subject, and have taken in, if not all the common Caſes, at leaſt the major Part of them, together with many others that are more curious, yet not leſs uſeful; and have given ſuch full Explanations on each Entry in the Waſte-Book, and in ſome Places in the Journal and Ledger, that the Teacher has abundantly leſs Trouble than formerly, in attending his Pupils; many Words ſaved; and, I think, but with Submiſſion to better Judges, the Whole made ſo clear and intelligible, that any Tutor may venture to teach by this Book with all the Pleaſure that he can deſire.

The Method of balancing the old Ledger, and drawing an Inventory from the ſame, in order to begin new Books, is not here taught by Precept, but by Example: and to make this appear the plainer to the Pupil, he is ſhewed how this muſt be done by doing it; the whole Trade, for two Months being cloſed, and properly balanced, and an Inventory drawn from thence, and the Trading carried on for ten Months more, without any Interruption. He is alſo actually taught how to balance an Account full written, and to remove the ſame to another Folium, as in the Caſh-Book, and likewiſe to correct an Error committed in the Ledger, by placing any Sum of Money, or Parcel of Goods, to a contrary Accompt; I ſay the Pupil is not told this barely by Precepts, but informed by Examples, he being obliged to do thoſe Things himſelf; Errors being made on Purpoſe to give him an Opportunity of properly correcting them. Yet, by the Way, I do not think every Error that may be committed by a good Book-keeper is to be corrected after this Manner: For though to correct a whole Entry in the Ledger, by eraſing or obliterating it, is no way juſtifiable, yet a wrong Figure may be, by a light Hand, and a good Penknife, ſo neatly altered, as that a good Eye can ſcarcely diſcern it.

The ſeveral Journal Entries, relating to the receiving and paying of Money, though omitted by ſome Book-keepers are yet uſed by others, and therefore I have placed them in the Journal as well as in the Caſh-Book, judging it moſt convenient ſo to do for the Learner's Sake, that he may underſtand them the better.

Its Bulk I think cannot reaſonably be objected againſt, ſince a Repetition of Examples rather ſerve to give the Learner a good Idea of them, and eſtabliſh them in his Memory, than hinder his Progreſs; while ſingle Ones are as ſoon forgot as learnt; and a continual Succeſſion of new Paſſages is ſo far from helping the Learner, that they only ſerve to thruſt out one another. Yet if any Teacher ſhould think the whole too large, as it ſtands divided into two Parts, he may uſe which he pleaſes, but for my own Part I ſhall uſe both.

If any Merchant ſhould object againſt it, as not falling in with his particular Method; I would obſerve that the preſent Manner of treating the Subject was

choſe

thoſe before any other, as being the eaſieſt and plaineſt for the Pupil. Shorter Ways, by experienced Book-keepers, may be uſed at Pleaſure; but to a Perſon who is to begin with the firſt Rudiments, and in whom the Foundation muſt be laid, before the Superſtructure can be raiſed, every difficult Paſſage ought to be cleared up, and the whole ſuited to his Underſtanding.

It is very certain that the Method of Book-keeping, by Double Entry, may be applied to every other particular Sort of Buſineſs, ſuch as the Tradeſman, Farmer, Army, Ship, &c. as well as the Merchant; yet becauſe each Trade has always ſomething peculiar to itſelf, it was thought more adviſable to follow that of the Merchant, rather than any other, as being the moſt general; a good Underſtanding of which, will enable any Tradeſman, of what Denomination ſoever, to keep his Books, both according to Double Entry and his particular Calling.

The Letter *J*, being put at the Beginning of every Entry in the Waſte-Book, ſignifies that *that* Entry is Journalized.—The ſeveral Figures at the Beginning of each Journal Entry, ſignifies their being poſted; the Upper Figure denoting the Dr. Side, and the lower Figure the Cr. Side.—The Columns in the Ledger, next after the Day of the Month, both in the Dr. and Cr. Sides, ſhew the particular Pages in the Journal where thoſe Entries were taken from.—And, in the ſame Columns, the Letter *R* ſignifies Reſt or Remainder on the Balance of that particular Accompt where it is placed.—The Column in the Dr. Side next before the Money, ſhews the Page where that particular Entry ſtands on the Cr. Side, and the like Column on the Cr. Side, ſhews the Page where each particular Entry ſtands on the Dr. Side.

That a Treatiſe of this Kind is preferable to written Copies, is, I think, ſo clear, that it is beyond a Diſpute, inaſmuch as written Copies not only rob the Maſter of a great deal of his Time, but are ſo liable to be defaced, that it is very hard for him to ſupply his Scholars with a ſufficient Number of them, eſpecially in ſome of our Academies, where the Teaching runs pretty much this Way.

There is a ſmall Difference between the two Ledgers, with regard to the balancing them: The firſt being only for two Months, every Accompt is kept open till the final Cloſing; whereas in the ſecond, every Accompt is balanced as ſoon as it is made even, and the Lines of Separation are drawn to make it appear ſo at firſt Sight, after which it begins again afreſh, and ſo on.

To ſpeak fully of all the Books that are uſed in an Accompting-Houſe in ſuch a Syſtem as this, would be altogether uſeleſs, and therefore needleſs; yet, that the Learner may have ſuch an Idea of them as is neceſſary here, I will give him a Definition of them all, which I preſume will be a ſufficient Introduction. And,

1. The Waſte Book, is that wherein is wrote whatever occurs in the Buſineſs of Merchandizing, whether buying, ſelling, exchanging, bargaining, ſhipping, &c. ſetting down firſt the Day of the Month, and the Year, and beneath that expreſſing all the Buſineſs done on that Day, together with the Mark, Weight, Meaſure, &c, of each Commodity bought, ſold, received, delivered, or bargained for that Day; as alſo the Contract in buying and ſelling, be it for ready Money, Time, or Barter; drawing a Line between each particular Parcel for Diſtinction ſake. It always begins with the Inventory of a Merchant's Effects and Debts, and contains a complete Record of every Tranſaction of his Affairs, with all the Circumſtances, in a plain Narration of Matter of Fact; every Tranſaction following another in the Order of the Dates.

Note, Any one may write in this Book that is of ordinary Capacity, and therefore it ought to be always ready at Hand for this Purpoſe.

2. The Journal is, in effect, the ſame with the Waſte-Book, it being a complete Tranſcript thereof, in the ſame Order of Time, but in a different Style, with a Line between each particular Parcel. And whereas the Waſte-Book expreſſes every Tranſaction in a ſimple Narration of what is done, and according to the Capacity

Capacity of those who understand nothing at all of Book-keeping or Accompts, the Journal distinguishes the Debtors and Creditors as a Preparation for the Ledger. So that no one can post out of the Waste-Book into the Journal but he who understands well the Method of Book-keeping.

Note, To an experienced Book-keeper, a Journal without a Waste-Book, or a Waste-Book without a Journal is sufficient.

2. The Ledger is a large Volume, containing all the Transactions of a Man's Affairs, in such Order, as that those belonging to every different Subject lie together in one Place; making so many distinct or several Accompts. In this Book all the Accompts dispersed in the Journal are drawn out and stated in Debtor and Creditor. To form each Accompt two Pages are required, opposite to each other; that on the left hand serving for Debtor, the other for Creditor; by which Means, at any Time, whenever the Merchant pleases, he may be satisfied how his Estate is in general; or how any particular Accompt of Men, Money, or Wares stands: And for the more readily turning to any particular Accompt, the Ledger has always an Alphabet prefixed to it.

Note 1. The Title of every Accompt ought to be entered in this Book, in a Text-Hand on the Dr. Side; and on the Cr. Side, in the same Text-Hand, *per Contra* Cr.

2. Turn to the Alphabet, and under such Letter as the Title begins with, write down the same Title, with the Number of the Page or Folium, where that Accompt is entered.

4. The Debt-Book; in which is entered the Day wherein all Sums become due, whether to be paid or received, by Bills of Exchange, Merchandizes, or otherwise, to the End, that by comparing Receipts and Payments, Provision may be made in Time for a Fund for Payment; by receiving Bills, &c. due, or taking other Precautions.

Note, Accompts in this Book, like the Ledger, must be on two opposite Pages: The Monies to be received to be placed on the Left-Hand, and those to be paid, on the Right-Hand.

5. The Cash-Book, in which is entered all the Sums received and paid daily: It is called the Cash-book, because it contains, in Debtor and Creditor, all the Cash that comes in, and goes out of the Merchant's Stock; and usually, once in a Month is transferred into the Ledger.

Note, By this Book, a Merchant may know, at any Time, what ready Money he has by him, without the Trouble of telling it over.

6. The Invoice-Book; which contains an Accompt of all the Goods which a Merchant ships off, either for his own Account, or for others in Commission, according to the Bills of Lading, with the whole Charges, till on board.

Note 1. The Use of this Book is to save the Journal from Erasures, inevitable in taking Accompts or Invoices of the several Goods received, sent, or sold; where it is necessary to be very particular, and to render those Invoices easier to be found, than they can be in the Waste-Book.

2. The Form of an Invoice of 100 qrs. of Wheat, as mentioned April 1, in the second Waste-Book, will run thus; viz.

March 8, 1732.

Invoice of 100 qrs. of Wheat in Sacks, shipped on board the good Ship *Swan*, *William Lyon*, Master, and consigned to *Jacob Van Horen* of *Amsterdam*, for the Accompt of *John Norman*, of *London*, Merchant: Marked and numbered as *per* Margin.

		l.	*s.*	*d.*
	100 qrs. of Wheat, at 12*s.* *per* qr. — — — — — — —	60	0	0
	100 Sacks, at 1*s.* each — — — — — — — — — —	10	0	0
JVH	Metterage, — — — — — — — — — — —	2	0	0
JS	Porterage, at 1*l.* 6*d.* *per* qr. — — — — — — —	7	10	0
N° 1 to 100	Carriage, — — — — — — — — — — —	5	18	4
	Lighterage, — — — — — — — — — — —	3	0	0
	Freight, at 2*s.* *per* qr. — — — — — — — — —	10	0	0
		98	8	4
	Commission on 98*l.* 8*s.* 4*d.* at 1 *per Cent.* — — — — —	0	19	8
		99	8	0

7. The Factorage-Book, which contains an Account of what a Merchant receives to sell in Commission for others, with all Charges, and of the Disposal thereof.

Note 1. This is only a Copy of the Employer's Account of Goods, in the Ledger, in the Language of the Waste-Book, but must be numbered into Folios like the Ledger.

2. The Form of a Factorage Accompt of the Receipt and Diſpoſal of Paper, Holland, and Long Lawn, as mentioned *June* 2, 5, 8, and 12, will run thus; *viz.*

June 12, 1792.

Factory of 1000 Reams of fine Paper; 120 Pieces of Holland; and 100 Pieces of Long Lawn; received from on board the *Dolphin*, *Jacob Stewart*, Maſter, for Accompt of *Abraham Van Sebesten.*

	l.	*s.*	*d.* Dr.
To Freight,	22	6	8
Cuſtom on 1000 Rms. at 21. 2d.	108	6	8
120 Ps. Holland, ea. 20 Ells, at 4d.	40	0	0
100 Ps. Long Lawn, at 2s.	10	0	0
Lighterage,	3	0	0
Waterage,	4	12	6
Cartage,	3	17	4
Porterage,	3	14	4
Warehouſe-Room	1	0	0
	196	17	6
Commiſſion on 910 l. at 4 *per Cent.*	36	8	0
Neat Proceed,	676	14	6
	910	0	0

Per Contra.

1792.	*l.*	*s.*	*d.* Cr.
June 5, By Sale of 1000 Rms. of Paper, at 6*s. per* Rm.	300	0	0
— 8. By Sale of 120 Pieces of Holland, at 3*l. per* Piece,	360	0	0
— 12. By Sale of 100 Pieces of Long Lawn, at 2*l.* 10*s. per* Piece,	250	0	0
	910	0	0

8. The Acquittance or Receipt-Book, in which, every one, to whom Money is paid, muſt give his Receipt for the ſame, expreſſing for whoſe Uſe, or upon what Account the ſame is received.

9. The Book of Charges of Merchandize, wherein is entered the Charges of every Commodity bought, received, ſhipped, or ſold, whether for Proper, Factorage, or Company Accompts.

10. The Book of Houſe-Expences; wherein is inſerted whatever is daily expended in Houſe-keeping, together with ſome other Articles not occuring in Trade, as may be ſeen in the Book of Houſe-Expences following.

Note, This Book is neceſſary for Merchant, Factors, and Tradeſmen of all Kinds, to know their yearly Expences.

11. The Letter-Book, which contains the Copies of all ſuch Letters as a Merchant ſends, either Inland or Over-ſea, eſpecially ſuch as relate to Trade.

Note 1, When an Anſwer is received, it will be convenient to expreſs, at the End of the foregoing Letter, the Date of that which came for an Anſwer.

2. When Letters are received they ſhould be carefully folded up, and indorſed with the Perſon's Name it came from, the Place where it was dated, with the Date, the Time that you received it, and by what Conveyance it came.

3. When an Anſwer is returned to any Letter received, note upon the Letter the Time of anſwering it.

12. The Remembrancer or Note-Book, which, for the Help of the Memory, contains ſuch Buſineſs as the Merchant is to go about.

Note, This is a ſmall Pocket-Book uſed by ſuch Merchants or Tradeſmen as have a Multitude of Buſineſs to go through, and when ſuch Buſineſs is performed as is therein mentioned, it may be known by ſome private Mark thereon, or by Obliteration.

Among the forementioned Books, the Waſte-Book, Journal, and Ledger are held to be eſſentially neceſſary; the reſt are auxiliary, of which the Caſh-Book, Book of Houſe-Expences, and of Charges of Merchandize, ſerve to eaſe the Ledger; the reſt are kept, ſome by one Merchant or Trader, ſome by another, according to the Nature and Circumſtance of his Way of Dealing in the World.

It is generally agreed on, that it was the *Italians*, particularly thoſe of *Venice*, *Genoa* and *Florence*, who firſt introduced the Method of keeping Books double, or in two Parts: hence among us it is called the *Italian* Method.

And now having finiſhed the Definitions and Detail of the Books uſed in the Accompting-Houſe, I ſhall beg Leave to make an Obſervation of another Kind. Some

Some (few) Inſtructors of Youth, propoſe to teach Book-keeping in ſix Weeks, ſome in a Month, and ſome in twenty-four Hours, and all of them, in their own propoſed Times, engage to make their Pupils complete Maſters of the Art: But whatever their Pretenſions may be, this Treatiſe (though inferior to none of them) has none ſuch; nor can it be done in ſo ſhort a Time, the Reaſon being very obvious. For,

Firſt, Whoſoever learns Book-keeping, is to ſuppoſe himſelf not at School, but in the 'Compting-Houſe, where Examples in Arithmetic are propoſed out of the ordinary School Way. Now, if every ſuch Example be wrought (as it ought to be) and not taken upon Truſt, this will oblige the Pupil to run over his Arithmetical Rules in his Mind, and there faſten them ſecurely. This is a Work of Time.

Secondly, The Method of ſtating Debtor and Creditor conſiſts wholly of Words; and has no Connection at all with the Arithmetical Part, being quite different from it, and conſequently is a Work where ſound Reaſon and Judgment are called in to aſſiſt: And here it is neceſſary for the Pupil ſo to underſtand this Part, as, upon Sight of the Waſte-Book, to be able to journalize and poſt any Paſſage therein, which is alſo a Work of Time.

Thirdly, If to the two former be added the Time that muſt neceſſarily be taken up in writing out a fair Waſte-Book, Journal, and Ledger, I think it will very evidently appear, to any conſiderate Perſon, that all this cannot be done in ſix Weeks, much leſs in twenty-four Hours. Such haſty Performances in Book-keeping, or in any other Branch of Literature, being more likely to produce a crazy and tottering Building, ſubject to fall at every Blaſt, if not wholly undermine it, rather than make it firm and laſting. And,

In order to render the following Treatiſe ſtill more uſeful, as well to Merchants themſelves, in their 'Compting-Houſes, as to Pupils during the Time of their Inſtruction in this neceſſary Science, I have placed at the End, a Synopſis or Compendium of the whole Art of Book-keeping, in which is compriſed particular Rules for ſtating Dr. and Cr. in all the Caſes that can poſſibly happen in the whole Courſe of a Merchant's Dealing, whether by himſelf, or in Company, Foreign or Domeſtic: Nothing of this Kind, in ſo full a Manner being any where extant that I know of.—Leſs than all this, in juſtice to the Subject I could not ſay; and more I think there is no Occaſion for in this Place, ſince the many uſeful and inſtructive Notes, which are interſperſed in almoſt every Page, ſufficiently ſpeak for themſelves and declare the Utility of the whole Work.

Upon the Whole; as I was not willing to thruſt it into the World without ſubjecting it to a very impartial Examination, I applied to my good and worthy Friend Mr. *William Mountain*, F. R. S. Teacher of the Mathematics, at *Shad Thames*, who being a very able Judge of the Subject, and whom I eſteem *Inſtar omnium*, or in other Words, *Nulli ſecundus*, very readily granted my Requeſt, and honoured me with his kind Remarks, for which I beg Leave here to return him my hearty Thanks.

One Word more. As my *Schoolmaſters' Aſſiſtant* is made uſe of in many Schools, and increaſes in its Sale; ſo I am not out of Hope that this alſo will meet with the like Approbation; it being compoſed for the ſame Reaſons which that was, *viz.* for the Eaſe of the Teacher and the Benefit of the Learner. Alſo,

As ſome Errors crept in through Inadvertency, and eſcaped Correction in the former Editions; I have been at the Pains to go over the Whole again, in the minuteſt and moſt circumſtantial Manner. However, if the kind Reader ſhould meet with any Error in the following Work, as it is not impoſſible but he may, notwithſtanding the greateſt Care to the Contrary, he is deſired to correct it with his Pen, and then all will be right.

The WASTE-BOOK.

LONDON, *January* 1, 1792.

An INVENTORY of my whole Estate, consisting of Money, Goods, and Debts owing to and by me *John Simmons*, taken this Day; and is as follows, *viz.*

		l.	*s.*	*d.*	*l.*	*s.*	*d.*
J.	*Imprimis*, I have in ready Money — —	8000	0	0			
J.I.C.	*Item*, 19 Hhds. of Tobacco, qt. 63 *C.* 1 *qr.* 14 *lb.* at 4*l.* 14*s.* *per C.*	297	17	3			
J.	48 Bags of Pepper, qt. 1026 *lb.* at 16*d.* *per lb.* — — —	68	8	0			
J.I.L.	16 Pipes of Canary, at 25*l.* *per* Pipe — — — — — —	400	0	0			
J.S.C.	30 Bags of Hops, qt. 109 *C.* 1 *qr.* 12 *lb.* at 2*l.* *per C.* — — —	218	14	$3\frac{1}{4}$			
J.B.A.	10 Hhds. of French Wine, at 27*l.* *per* Hhd. — — — — —	270	0	0			
J.	20 Pieces of Holland, qt. 384 Ells, at 3*s.* *per Ell* — — —	57	12	0			
J.	10 Pieces of Broad Cloth, qt. 180 Yards, at 10*s.* *per* Yd.	90	0	0			
J.	7 Pieces of Shallon, qt. 100 Yds, at 2*s.* 4*d.* *per* Yd. — —	11	13	4			
J.	5 Pieces of Drugget, qt. 60 Yds. at 3*s.* 6*d.* *per* Yd. — — —	10	10	0			
J.	*Thomas Preston*, Esq; owes me on Demand — — — — —	100	0	0			
J.	Sir *Robert Johnson* owes me — —	476	0	0			
J.	*John Herbert* owes me — — —	250	0	0			
J.	Capt. *John Smith* owes me (to pay the 18th Instant) — —	580	0	0			
					10830	14	$10\frac{1}{4}$

I am indebted as follows:

		l.	*s.*	*d.*			
J.	To Capt. *William Andrews* on Demand — — — — —	270	0	0			
J.	To Sir *Humphrey Parsons* (to pay the 8th Instant) — — —	100	0	0			
J.	To *William Baker*, Esq; (to pay the 17th Instant) — — —	150	0	0			
J.	To Mr. *William Warner* — — —	15	13	0			
					535	13	—

Note 1. The first Thing that a Merchant begins Trade with is his *Stock*: And the first Thing that he opens his Books with, is the *Inventory* of that Stock, together with his ready *Money* and *Debts* owing to and by him.

London, *January* 1, 1792.

		l.	s.	d.
	2. This *Inventory* being first placed in the *Waſte-Book*, as above, you muſt next open the *Journal* with the ſame, and there firſt make *Sundry Accompts* Drs. to *Stock* for the whole Sum (except what you owe) becauſe each Particular, there mentioned, is a Part of Stock, and then mention the Particulars. as they are in the *Journal*.			
	3. Then for the ſeveral Sums, which you owe, make *Stock* Dr. to *Sundry Accompts* for the whole Sum: and then name each Man and the reſpective Sum due to him. This is *Journalizing*.			
	2			
J	Sold 8 Pieces of Holland, qt. 132 Ells at 3*s*. 4*d*. *per* Ell for ready Money	22	—	—
	Note 1. As the *Holland* is diſpoſed of, and the Money received for it at the ſame Time; it is not neceſſary to know to whom it was ſold, but make the *Money* received, *i. e. Caſh* Dr. to the *Holland* for the Value, and let the *Holland* be made Cr. by *Caſh*, for the Quantity ſold and the ſaid Value.			
	2. Whatever is made Dr. belongs both to the *Journal* and *Ledger*; but whatever is made Cr. both in this Place and hereafter, belongs to the *Ledger* only, becauſe there the Entry is double.			
	3			
J.B.A.	Sold *Brandon George* 2 Hhds. of *French* Wine, at 28*l*. 10*s*. *per* Hhd. to pay in one Month	57	—	—
	Note. As the *Wine* is ſold, but not paid for, it is natural, in this Caſe, to make *Brandon George* Dr. for the ſame, and let *French Wine* be made Cr. by *Brandon George* for the Quantity ſold, and the Value thereof.			
	4			
J.T.P.	Bought of *Thomas Preſton*, Eſq; 5 Hhds. of *Oporto* Wine, at 7*l*. *per* Hhd.	35	—	—
	Note 1. As the *Wine* is bought, but not paid for, you neceſſarily become Dr. to *Thomas Preſton* for the ſame: But as you are not to erect an Accompt of yourſelf, and becauſe the *Wine* is now become a Part of your *Stock*; ſo you muſt make *Oporto* Wine Dr. to *Thomas Preſton* for the Quantity bought and its Value, and *Thomas Preſton* Cr. by *Oporto* Wine for the ſaid Value.			
	2. As *Thomas Preſton* ſtands indebted already to you in the Sum of 100*l*. it looks like a Contradiction to write yourſelf his *Debtor*, when the Goods you receive are not equal in Value to the Sum firſt due: But (in the Language of the Book-keeper) this is not to be regard, ſince the Wine, which you receive of him is only in Part of Payment, and therefore leſſens the Debt by ſo much as it is worth.			
	5			
J.	Sold *Samuel Fairman* 1 Hhd. of *French* Wine for	28	—	—
	Note, Here it is plain that as you have ſold the *French Wine* to *Samuel Fairman*, he muſt be your Dr. Hence if you make *Samuel Fairman* Dr. to *French Wine* for the Worth of it; and *French Wine* Cr. by *Samuel Fairman* for the Quantity, as well as the Value, it will be right.			

	London, *January* 6, 1792.	*l.*	*s.*	*d.*
J.T.P.	Sold *Elias Skinner*, 3 Hhds. of *Oporto* Wine, at 9*l. per* Hhd. to pay the 12th Inſtant – – – – – –	27	—	—
	Note, This Entry is of the ſame Nature with the former, and therefore you muſt make *Elias Skinner* Dr. to *Oporto Wine*, for the Value; and *Oporto Wine* Cr. by *Elias Skinner* for both Quantity and Value.			
	7			
J.	Received of Sir *Robert Johnſon* in Part – – – –	100	—	—
	Note 1, By the Inventory, it appears that Sir *Robert Johnſon* owed you 476*l.* but as no Eraſements are to be made in Mercantile Books, ſo you have no other Way of reduciog the Debt, but that of making *Caſh* Dr. to Sir *Robert Johnſon* for the Sum received, and Sir *Robert Johnſon* Cr. by *Caſh* for the ſame Sum.			
	2. In all Receipts of Money you muſt be careful to mention whether they be in Full or in Part.			
	8			
J.	Paid Sir *Humphrey Parſons* in Full – – – – –	100	—	—
	Note 1, It appears in the Inventory that you ſtood indebted to Sir *Humphrey Parſons* in the Sum of 100l. and conſequently in your *Ledger* he is made Cr. by the ſaid Sum: Therefore to prevent any Eraſement or Croſſing out, you have no other Way of diſcharging the Debt in your Books, but by making Sir *Humphrey Parſons* Dr. to *Caſh* for the Money paid him; and *Caſh* Cr. by Sir *Humphrey Parſons* for the ſame Sum.			
	2. In all Payments of Money you muſt be careful to mention whether they be in Full or in Part.			
	9			
J.E.I.	Bought of *Elias Ingram*, 7 Hhds. of *Liſbon* Wine, at 7*l. per* Hhd. – – – – – – – – – –	49	—	—
J.	Sold d° *Ingram*, 5 Pieces of Broad Cloth, qt. 96 Yards, at 10*s* 2½*d. per* Yard, amounting to the ſame Sum.	49	—	—
	Note, This Way of diſpoſing of *Goods* for *Goods* is properly called *Barter*; and when the Exchange happens to be ſingle, that is, one particular Sort of *Goods* for another, as above, and both amounting to the ſame Value, you need only make the *Goods* received Dr. to the *Goods* delivered, *i. e. Liſbon Wine* Dr. to *Broad Cloth* for the Quantity of Wine received, and its Value; and *Broad Cloth* Cr. by *Liſbon Wine* for the Quantity of Cloth delivered, and its Value.			
	10			
J.S.C.	Sold *William Lowfield*, Eſq; 10 Bags of Hops, qt. 31 *C.* 2 *qr.* at 2*l.* 2*s. per C.* on Demand – – – –	66	3	—
	Note, As *William Lowfield* is the buying Man, he muſt be made Dr. to *Hops* for the Value of the Purchaſe; and as *Hops* are the Commodity by him purchaſed, they muſt be made Cr. by *William Lowfield*, for their Quantity and Value.			
	11			
J.E.I.	Sold Sir *Humphrey Parſons* 2 Hhds. of *Liſbon* Wine, at 8*l. per* Hhd. – – – – – – – – –	16	—	—
	Note, Notwithſtanding that you ſtand indebted in your Ledger, to Sir *Humphrey Parſons*, in the Sum of 100*l.* you muſt make him Dr. to *Liſbon Wine* for its Value, and			

London, *January* 11, 1792.

		l.	s.	d.
	Lisbon Wine Cr. by Sir *Humphrey Parsons* for the said Quantity and Value, as if you had owed him nothing; and therefore as you ſtood indebted before in a larger Snm, this only helps to diſcharge the Debt.			
	12			
J.	Received of *Elias Skinner*, in Full — — — — —	27	—	—
	Note, As *Elias Skinner* ſtands indebted to you in the Sum of 27*l.* ſo now he muſt be diſcharged of that Debt; to do which you muſt make *Caſh* Dr. to *Elias Skinner* for the Sum received, and *Elias Skinner* Cr. by *Caſh* for the ſame Sum.			
	13			
J.E.I.	Sold 3 Hhds. of *Liſbon* Wine, at 8*l.* 10*s. per* Hhd. for preſent Money — — — — — — — — —	25	—	—
	Note, This is of the ſame Nature with that of the 2d Inſtant, and therefore you are to make *Caſh* Dr. to *Liſbon* Wine for the Value, and *Liſbon* Wine Cr. by *Caſh* for the Quantity and its Value.			
	14			
J.I.H.	Bought of *John Harriſon*, Eſq; 20 Hhds. of Tobacco, qt. 74*C.* 2 *qrs.* at 4*l. per C.* for preſent Money — —	298	—	—
	Note 1, The *Tobacco* being bought and the Money paid down, in this Caſe, you muſt make the *Tobacco* Dr. to *Caſh* for the Quantity bought, and its Value, and *Caſh* Cr. by *Tobacco* for the ſaid Value.			
	2. It is to be obſerved that you had ſome *Tobacco* before, which was a Part of your Stock, and yet remains unſold; and therefore when the ſame Sort of Goods happens to be bought of ſeveral Perſons, and at different Prices, it is convenient to have ſome diſtinguiſhing *Mark*, to know them by, that when you come to balance the Accompt of ſuch Goods, you may the more eaſily inform yourſelf of the *Prime Coſt* of what may be left unſold.			
	15			
J.I.H.	Sold *Thomas Johnſon*, 10 Hhds. of the aforeſaid Tobacco, qt. 37*C.* 1*qr.* 1*lb.* at 4*l.* 1*s. per C.* — — — — —	*l.* 171	*s.* 19	*d.* 3¾
J.B.A.	And 3 Hhds. of *French* Wine, at 28*l.* 5*s. per* Hhd. — — — — — —	84	15	0
		256	14	3¾
	Note, This is much the ſame as if it had been but one Parcel; for either Way you muſt make *Thomas Johnſon* Dr. but here he muſt be made Dr. to *Sundry Accompts* for the Value of the Whole; and each Parcel muſt be made Cr. by *Ditto Johnſon* for its reſpective Quantity and Value.			
	16			
J.	Received of Sir *Robert Johnſon* in Part — — — —	100	—	—
	Note, This Paſſage is exactly the ſame with that of the 7th Inſtant, and therefore needs no other Explication.			
	17			
J.	Paid *William Baker*, Eſq; in Full — — — — — —	150	—	—
	Note, This alſo is the ſame with that of the 8th Inſtant.			

London, *January* 18, 1792.

		l.	s.	d.
J.	Received of Capt. *John Smith*, in Full — — — —	580	—	—
	Note, Here *Caſh* muſt he made Dr. to Capt. *Smith* for the Sum received; and Capt. *Smith* Cr. by *Caſh* for the ſame Sum.			
	19			
J.	Bought of *John Herbert*, 20 Pieces of Stuffs, qt. 240 Yards, at 20*d per* Yard — — — — — — — —	20	—	—
	Note, As *John Herbert* is the ſelling Man, you muſt make *Stuffs*, Dr. to him for their Quantity and Value, and *John Herbert*, Cr. by *Stuffs* for the ſaid Value.			
	20			
J.L.H.	Sold *John Hammond*, Eſq; 10 Hhds. of Tobacco, qt. 37*C* 0*qr.* 13*lb.* at 4*l.* 10*s. per C.* he to pay as follows, viz. *l. s. d.*			
	On *February* the 9th next — — — — 67 0 5			
	In three Months — — — — — — 100 0 0	167	—	5
	Note 1. This *Caſe* differs nothing from *Goods* ſold upon *Time*, *Jan.* 3, in the ſtating of *Dr.* and *Cr.* for whether the Payment be one or many (if no Money be paid down) *John Hammond* muſt be made Dr. to *Tobacco* for the Value of the Quantity ſold him; and *Tobacco* muſt be made Cr. by *John Hammond* for the Quantity ſold and its Value; only in the *Journal* you muſt mention the ſeveral Times of Payment.			
	2. By the Rule of Three the Money is a Farthing more, which is purpoſely omitted.			
	21			
J.	Sold Capt. *William Andrews*, 20 Pieces of Stuffs, qt. 240 Yards, at 2*s. per* Yard — — — — — —	24	—	—
	Note, As Capt. *Andrews* is the buying Man, he neceſſarily becomes Dr. to *Stuffs* for the Value: and as *Stuffs* are the Things ſold, they as neceſſarily become Cr. by *William Andrews* for both Quantity and Value.			
	22			
J.I.C.	Sold *Robert Moore*, the following Goods, viz. *l. s. d.*			
	19 Hhds. of Tobacco, qt. 63 *C.* 1 *qr.* 14*lb.* at 4*l.* 15*s. per C.* — — } 301 0 7½			
J.	48 Bags of Pepper, qt. 1026*lb.* at 17*d.* *per lb.* — — — — — — — — } 72 13 6			
J.S.C.	20 Bags of Hops, qt. 77 *C.* 3 *qrs.* 12*lb.* at 2*l.* 1*s. per C.* — — — — } 159 12 1½			
		533	6	3
J.R.M	Bought of d° *Moore* 20 Pipes of Canary, at 25*l. per* Pipe	500	—	—
	Note, This ſort of *Barter*, being partly ſimple, and partly compounded, *i. e.* ſeveral Sorts of Goods given for one Sort, and their total Values being different, you muſt not (as at *Jan.* 9) make the *Goods* received Dr. to the *Goods* delivered; but you muſt			
	1. Make *Robert Moore* Dr. to *Sundry Accompts* for the whole Value of the *Goods* delivered to him; and each Sort of *Goods* muſt be made Cr. by *Robert Moore* for the Quantity delivered to him, and its reſpective Value. And			
	2. Make *Canary* Dr. to *Robert Moore*, for the Quantity you received of him, and its Value; and *Robert Moore* Cr. by *Canary* for the ſaid Value.			

London. *January* 23, 1792.

		l.	*s.*	*d.*
J.R.M	Sold *John Osborne*, 20 Pipes of Canary, at 28*l. per* Pipe Received in Part – – – 290 The rest upon Demand, viz. – 270	560	—	—
	Note, This *Case* will admit of two Ways of *Journalizing* it, *viz.* 1. Make *John Osborne* Dr. to *Canary* for the whole Value, and *Canary* Cr. by *John Osborne* for both Quantity and Value; then make *Cash* Dr. to *John Osborne* for the present Payment, and *John Osborne* Cr. by *Cash* for the same Sum. Or, 2. Make *Sundry Accompts* Drs. to *Canary*, *viz. Cash* for the Money received, and *John Osborne* for what remains due; then make *Canary* Cr. by *Sundry Accompts* for both Quantity and Value: This latter being more Clerk-like than the former, I have accordingly made Choice of it.			
	24			
J. I. L.	Sold *Richard Remnant* 16 Pipes of Canary, at 27*l. per* Pipe, to pay in three Months – – – – –	432	—	—
	Note, Here *Richard Remnant* must be made Dr. to *Canary* for its Value; and *Canary* Cr. by *Richard Remnant* for both Quantity and Value.			
	25			
J.	This Day *Richard Remnant* offered to pay me for the 16 Pipes of Canary sold to him Yesterday, if I would allow him 5 *per Cent.* Rebate for his early Payment, which I accordingly accepted of, and received in ready Money –	*l.* *s.* *d.* 426 13 4		
J.	Allowed Rebate on 432*l.* for 3 Months at 5 *per Cent.* – – – – –	5 6 8		
		432	—	—
	Note 1, Though *Richard Remnant* did not pay the full Debt, yet he must have the same Discharge as if he had; therefore *Sundry Accompts* must be made Drs. to *Richard Remnant*, viz. *Cash* for the early Payment, and *Profit* and *Loss* for the Rebate; and *Richard Remnant* Cr, by both. 2. If the Rebate had been agreed upon, and the Money paid to you by the buying Man, before he was made Dr. in your Books for the same, then there would be no need of any more than one *Journal* Entry; for in that Case you must value the Goods at no more than just what the buying Man paid for them upon Rebate, and enter them as is shewn in the Example of *Jan.* 2.			
	26			
J.	Sold *William Lowfield*, Esq; 7 Pieces of Shalloon, qt. 100 Yards, at 2*s.* 6*d. per* Yard – – – – –	12	10	
	Note, Here you must make *William Lowfield* Dr. to *Shalloon* for its Value, and *Shalloon* Cr. by *William Lowfield* for both Quantity and Value.			

London, *January* 27, 1792.

		l.	s.	d.
J.	Bought of *Martin Unwin*, 1000 Reams of Paper, at 10*s. per* Ream	500	—	—
J.	For which I am to pay as follows, *viz.* 100*l.* at 1 Month, 100*l.* at 2 Months, and 300*l.* at 3 Months after the date hereof.			
	Note, This *Case* is juſt the Reverſe of that of *John Hammond*, *Jan.* 21, and differs nothing from Goods bought upon *Time*, in the ſtating of Dr. and Cr. as in the *Caſe* of *Thomas Preſton*, Eſq; *Jan.* 5, for whether the Payment be one or many (if no Money be paid down) you, *i. e. Paper*, for you, muſt be made Dr. to *Martin Unwin* for the Quantity bought of him, and the Value of it, and *Martin Unwin* muſt be made Cr. by *Paper* for the ſaid Value; only in the *Journal* you muſt mention the ſeveral Times of Payment.			

28

		l.	s.	d.			
J.	This Day I offered to pay *Martin Unwin* for the 1000 Reams of Paper bought of him Yeſterday, if he would allow me 5 *per Cent.* Rebate for my early Payment, which he accordingly accepted of, and received of me in ready Money	495	1	1½			
J.	Allowed me Rebate on 500*l.* at 5 *per Cent.*	4	18	10½			
					500	—	—
	Note 1, This *Caſe* is juſt the Reverſe of that in *Jan.* 25: And you muſt obſerve that although you did not pay the full Debt, yet you muſt have the ſame Diſcharge as if you had; therefore *Martin Unwin* muſt be made Dr. to *Sundry Accompts*, viz. to *Caſh* for your early Payment, and to *Profit* and *Loſs* for the Rebate he allowed you; and each of them Cr. by *Martin Unwin* for their reſpective Sums.						
	2. If the Rebate had been agreed on, and the Money paid to the ſelling Man, before the Goods had been entered in your Books, then there would have been no need of any more than one *Journal* Entry; for in that *Caſe* you muſt value the Goods at no more than juſt what you paid for them upon Rebate, and enter them as is ſhewn in the Example of *Jan.* 14.						

29

J.	Bought of *Robert Uxley*, 100 Pieces of *Norwich Crape*, qt. 1600 Yards, at 3*s.* 6*d. per* Yard	280	—	—
J.	Sold d° *Uxley*, 500 Reams of Paper, at 10*s.* 6*d. per* Ream	262	10	—
	Note, Though this is but a ſingle Caſe in *Barter*, *i. e.* only one Sort of Goods given for another, yet, becauſe they are unequal in their Value, and the Crape which you bought being worth more than the Paper, which you ſold, you muſt of courſe be indebted to *Uxley*; therefore (as at *Jan.* 22, in the Caſe of *Robert Moore*) you muſt			
	1. Make *Norwich Crape* Dr. to *R. Uxley* for the Quantity bought of him, and its Value; and *R. Uxley* Cr. by *Norwich Crape* for the ſaid Value.			
	2. Make *R. Uxley* Dr. to *Paper* for its Value, and *Paper* Cr. by *R. Uxley* for the Quantity ſold him, and the Value thereof.			

London, January 30, 1792.

		l.	s.	d.
J.	Sold *William Warner*, 40 Pieces of *Norwich* Crape, qt. 640 Yards, at 4*s. per* Yard	128	—	—
J.	For which I have received preſent Money £28 0 0			
J.	By Aſſignment on *Wm. Lowſfield*, Eſq; — 50 0 0			
J.	The reſt to ſtand out 3 Months, *viz.* — — 50 0 0			

Note 1. The *Norwich Crape* was ſold to *William Warner* alone; but becaoſe *Thomas Lowſfield* was indebted to *Wm. Warner*, in the Sum of 30*l.* and that Sum is now aſſigned or made over to you, *Thomas Lowſfield* therefore becomes Dr. to *Norwich Crape*, *i. e.* to you, as well as *William Warner*; and in order to journalize this Caſe truly, you muſt make *Sundry Accompts* Drs. to *Norwich Crape* for the whole Value, viz. *Caſh* for the Money received.

William Lowſfield, Eſq; for the Aſſignment on him; and *William Warner* for the remaining Sum due from him. Then make *Norwich Crape* Cr. by *Sundry Accompts* for the Quantity ſold, and the Value thereof, and it will be right.

2. With regard to the Aſſignment on *William Lowſfield*, Eſq; which is a *Bill receivable*; ſome would erect an Accompt of *Bills receivable*, on account of ſuch *Bills* as they may have Occaſion to receive, and it is not wroog ſo to do, when Circumſtances direct that Way. However, I have not done it, principally becauſe the ſeveral *Bills receivable* are for the moſt part from Perſons, with whom the Merchant is ſuppoſed to correſpond, for which Reaſoo the Accompt of *Bills receivable* is uſeleſs.

31

J.	Paid ſundry Charges this Month, as *per* Book of Houſe-Expences — — — — — — — — — —	37	13	—

Note, As a careful Merchant would be frugal in all his Expences; ſo it is oot amiſs to keep a Book of his *Houſehold Expences* in particular, and ooce in the Month (or oftner if he thinks it proper) to tranſfer the ſame into the *Ledger*, by openiog ao Account of *Houſe-Expences*, and making it Dr. to *Caſh* for the Expences of that Month; and *Caſh* Cr. by *Houſe-Expences* for the ſame Sum, balanciog the ſame at laſt by *Profit and Loſs*.

February 1

	Sold *Elias Skinner*, Eſq; as follows,	*l.*	*s.*	*d.*			
J.E.I.	2 Hhds. of *Liſbon* Wine, at 8*l. per* Hhd.	16	0	0			
J.T.P.	2 Hhds. of *Oporto* Wine, at 9*l. per* Hhd.	18	0	0			
J.B.A.	4 Hhds of *French* Wine, at 30*l per* Hhd.	120	0	0			
					154	—	—
	For which I have received as follows, *viz.*	*l.*	*s.*	*d.*			
	Preſent Money — — — — — — —	90	0	0			
	By Aſſignment on *Martin Unwin* — —	20	0	0			
	The reſt to ſtand out till the 10th Inſtant	44	0	0			

Note, This *Caſe* is a little complex aod cannot be ſtated like the laſt, becauſe here are ſeveral Sorts of Goods ſold, whereas in the laſt there was but one Sort ſold; therefore that Dr. and Cr. may be truly ſtated, you muſt

1. Make *Elias Skinner* Dr. to *Sundry Accompts*, viz. to *Liſbon*, *Oporto*, and *French* Wine, for the Value of the Whole; and let each Sort of Goods be made Cr. by *Elias Skinner* for the Quantity ſold, and its reſpective Value.

London, *February* 1, 1792.

		l.	s.	d.
	2. As you have received ſome Money, and alſo an Aſſignment in Part of Payment, you muſt diſcharge ſo much of the Accompt as theſe come to; to do which, you muſt make *Sundry Accompts* Drs. to *Elias Skinner*, viz. *Caſh* for the Money which you have received, and *Martin Unwin* for *E. Skinner*'s Aſſignment on him, payable to you; and then make *E. Skinner* Cr. by *Sundry Accompts*, for the Value of them both. Thus will *E. Skinner* ſtand diſcharged by ſo much as the Caſh and Aſſignment come to.			
	2			
J.	Bought of *Iſaac Reynolds*, as follows, *viz.*			
	40 Pieces of Duroy, qt. 600 Yards, at 6*s. per* Yard — — — —	l. 180	s. 0	d. 0
	100 Pieces of Sagathee, qt. 1200 Yds. at 2*s.* 6*d. per* Yard — —	150	0	0
			330	— —
	For which I have paid as follows,	l.	s.	d
	Preſent Money — — — — — —	100	0	0
	Given d° *Reynolds E. Skinner*'s Note on *Martin Unwin* — — — — —	20	0	0
	The Reſt to ſtand out 4 Months —	210	0	0
			330	— —
	Note, This *Caſe* is juſt the reverſe of the former, and to ſtate it truly in your *Journal*, you muſt			
	1. Make *Sundry Accompts*, viz. *Duroy* and *Sagathee*, Drs. to *Iſaac Reynolds* for the ſeveral Quantities and their reſpective Values; and *Iſaac Reynolds* Cr. by *Sundry Accompts*, for the whole Value.			
	2. As you have given both *Money* and a *Note* in Part of Payment, you muſt take care to diſcharge ſo much of the Debt as the *Note* and *Money* come to; to do which you muſt make *Iſaac Reynolds* Dr. to *Sundry Accompts*, viz. to *Caſh* for the Money paid him, and to *Martin Unwin* for *Skinner*'s Note on him, now payable to *Iſaac Reynolds*; and *Caſh* and *Martin Unwin* Crs. by *Iſaac Reynolds* for the Money and Note paid to ditto *Reynolds*.			
J.	3			
	Received of *John James* for the Uſe of *Thomas Shaw*,		100	— —
	Note, This *Caſe* is different from that in *Jan.* 8, becauſe the Money which you received is not your own, but *Thomas Shaw*'s, to whom you are accountable for the ſame; therefore you muſt make *Caſh* Dr. not to the Perſon of whom you received it, but to *Thomas Shaw*, to whom it was before and is now due; and *Thomas Shaw* Cr. by *Caſh* for the Sum ſo received.			
J.	4			
	Paid to *William Smith*, the Sum of 100*l.* which I Yeſterday received for the Uſe of *Thomas Shaw*, by Order of d° *Shaw* — — — — — — —		100	— —
	Note, This is the *Converſe* of the former *Caſe*, and differs from that in *Jan.* 9, becauſe the Money which you paid was not your own, nor did *William Smith* receive the ſame as due from you, but from *Thomas Shaw*; therefore you muſt not make the Perſon to whom you paid the Money, but *Thomas Shaw* Dr. to *Caſh* for the Sum paid; and *Caſh* Cr. by *Thomas Shaw* for the ſame Sum.			

London, *February* 5, 1792.

		l.	s.	d.
J.	Received of *Brandon George* in Full – – – – –	57	—	—
	Note, Here you must make *Cash* Dr. to *Brandon George* for the Sum received, and *Brandon George* Cr. by *Cash* for the same Sum.			
	6			
J.	Received of *Thomas Preston*, Esq; in Full – – –	65	—	—
	Note 1. Here you must make *Cash* Dr. and *Thomas Preston* Cr. 2. Like Cases should always have like *Expressions*.			
	7			
J.T.P.	Bought of *Thomas Preston*, Esq; 10 Hhds. of *Oporto* Wine, at 9*l. per* Hhd. to pay *May* 14 next – –	90	—	—
	Note, *Oporto Wine* must here be made Dr. to *Thomas Preston*, for the Quantity and its Value, and *Thomas Preston* Cr. by *Oporto Wine* for the said Value.			
	8			
J.T.L.	Sold *Abraham Sims*, as follows,	*l.*	*s.*	*d.*			
	5 Pieces of Drugget, containing 60 Yards, at 4*s.* 4*d per* Yard – –	13	0	0			
	5 Pieces of Broad Cloth, qt. 85 Yards at 11*s per* Yard – – – – –	46	15	0			
	12 Pieces of Holland, qt. 252 Ells, at 4*s. per* Ell – – – – – –	50	8	0			
					100	3	—
	For which he paid me in Full.						
	Note 1. There is not a great Deal of Difference between one Parcel of *Goods* sold for ready Money, and several Parcels: for *Cash* must be made Dr. to them all, each Parcel being made Cr. by *Cash* for itself; and therefore must be journalized after the following Manner, viz. *Cash* Dr. to *Sundry Accounts* for the whole Value received; and *Drugget*, *Broad Cloth*, and *Holland* Crs. by *Cash* for the several Quantities sold, and their Values respectively.						
	2. In the Account of *Broad Cloth*, the Learner should observe that he has sold one Yard more than he bought; it must therefore be understood that he gained that Yard by the Difference of Measurement.						
	9						
J.	Received of *John Hammond* in Part – £. 67 0 0						
	Abated – – – – – – 0 0 5						
					67	—	5
	Note, By looking back to the 20th Day of the last Month, you will find that *John Hammond* was to pay 67*l.* 0*s.* 5*d.* and the Abatement of the *Five-pence* being but a Trifle, the young Book-keeper may, perhaps, think it not worth taking Notice of: but as Exactness is always required (or your Books will not balance) so it must by no Means be omitted; and therefore to state the Case truly, you must make *Sundry Accounts* Drs. to *John Hammond* for the whole Payment that should be made, viz. *Cash* for the Money you have received of him, and *Profit and Loss* for the Money abated him; Then make *John Hammond* Cr. by *Sundry Accounts* for both Money and Abatement.						

London, *February* 10, 1792.

		l.	s.	d.
J.	Bought of *William Baker*, Esq; 100 Pieces of Serge, qt. 1400 Yards, at 1*s. per* Yard.	70	—	—
	For which I paid present Money — £. 20 0 0			
	The rest to be paid the 20th Instant — 50 0 0			
		70	—	—

Note, This *Case* admits of two Ways of journalizing, and is the Reverse of that mentioned *Jan.* 23.

1. Make *Serge* Dr. to *William Baker* for the whole Quantity bought, and its Value, and *William Baker* Cr. by *Serge* for the said Value; then, because you have paid 20*l.* in Part, make *William Baker* Dr. to *Cash* for the Money paid him, and *Cash* Cr. by *William Baker* for the same Sum. Or,
2. Make *Serge* Dr. to *Sundry Accompts*, expressing the Quantity and its Value; then make *Cash* Cr. by *Serge* for the Money paid, and *William Baker* Cr. by *Serge* for the 50*l.* remaining due to him. But as this latter looks more like a good *Book-keeper* than the former: so I have made Choice of it accordingly.

11

J.R.M	Bought of *Robert Moore*, 40 Hhds. of *Lisbon* Wine, at 7*l. per* Hhd.	280	—	—
	Given *Robert Moore* in Part of Payment, as follows,			
J.	200 Reams of Paper, at 11*s. per* Ream £. 110 0 0			
	In present Money — — — — — 70 0 0			
	The rest on Demand — — — — 100 0 0			
		280	—	—

Note, This *Case* will admit of two Ways of journalizing, viz.

1. Make *Lisbon* Wine Dr. to *Robert Moore* for the whole Quantity of Wine bought, and its Value, and *Robert Moore* Cr. by *Lisbon* Wine for its Value; then make *R. Moore* Dr. to *Sundry Accompts* for the Value of what he has received, and *Paper* Cr. by *Robert Moore* for the Quantity sold and its Value; also *Cash* Cr. by *Robert Moore* for the Sum paid him, the Balance of which is 100*l.* due to him. Or,
2. Make *Lisbon* Wine Dr. to *Sundry Accompts* for the whole Quantity bought, and its Value; then make *Paper* Cr. by *Lisbon* Wine for the Quantity sold, and its Value; *Cash* Cr. by *Lisbon* Wine for the Sum of Money paid *Robert Moore*, and *Robert Moore* Cr. by *Lisbon* Wine for the Sum remaining due to him. Either of these Ways will do, but the expert *Book-keeper* will, I believe, make choice of the latter, as the better of the two.
3. As *Robert Moore* stood indebted to you 33*l.* 6*s.* 3*d.* before the Accompt was entered, it may seem something odd, that you should be made Debtor to him 100*l.* in the above Affair, when in Reality you owe him no more than 66*l.* 13*s.* 9*d.* but this difficulty will vanish with a little Consideration. For as the several Parts of the whole taken together must be equal to that Whole; so in the above Quantity of *Lisbon* Wine amounting to 280*l.* that particular Accompt must be balanced by your being made Dr. to *Robert Moore* 100*l.* though in Reality you owe him no more than 66*l.* 13*s.* 9*d.* as before, which Sum only must be paid on Demand.

12

J.	Sold *Brandon George* 4 Hhds. of *Lisbon* Wine, at 8*l. per* Hhd.	32	—	—

Note, *Brandon George* must be made Dr. to *Lisbon* Wine, and *Lisbon* Wine Cr. by *Brandon George* for its Quantity and Value.

London, *February* 13, 1792.

		l.	s.	d.
J.	Sold *Robert Uxley*, 10 Pieces of Serge, qt. 140 Yards, at 15*d per* Yard – – – – – – – – –		8	15 —
	Note, Here you must make *Robert Uxley* Dr. to *Serge* for its Value, and *Serge* Cr by *R. Uxley* for its Quantity and Value.			

14

Sold *Samuel Grainger*, as follows,

		l.	s.	d.			
J.	4 Pieces of *Norwich* Crape, qt. 64 Yds. at 4*s. per* Yard – – – – – –	12	16	0			
J.	20 Pieces of Duroy, qt. 150 Yards, at 6*s.* 6*d per* Yard – – – – –	48	15	0			
J.	10 Pieces of Sagathee, qt. 120 Yards, at 2*s.* 10*d per* Yard – – –	17	0	0			
					78	11	—
	Received prefent Money –	28	11	0			
	The Reft to pay *March* 1ft next	50	0	0			
					78	11	—

Note, This differs very little from only one Sort of *Goods* fold in like manner: for either way the Buyer muft be made Dr. but here the Buyer, *i. e. Samuel Grainger* muft be made Dr. to *Sundry Accompts* for the whole Value of the *Goods* fold to him, and the feveral Sorts of Goods, viz. *Norwich Crape*, *Duroy* and *Sagathee*, muft be made Crs. by *Samuel Grainger* for their feveral Quantities fold to him, and their refpective Values: Then *Cafh* muft be made Dr. to *Samuel Grainger* for the Money received, and *Samuel Grainger* Cr. by *Cafh* for the fame Sum.

15

		l.	s.	d.			
J R.U.	Bought of *Robert Uxley*. as follows, *viz.*						
J.R U.	10 Hhds. of *French* Wine, at 30*l per* Hhd	300	0	0			
J.R.U.	10 Pipes of Canary, at 25*l. per* Pipe	250	0	0			
	10 Hhds. of *Lifbon* Wine, at 7*l. per* Hhd.	70	0	0			
					620	—	—
J.	For which I paid prefent Money –	£100	0	0			
J.	300 Reams of Paper, at 10*s* 6*d per Ream*	157	10	0			
	The reft payable, as *per* Note, in 2 Months	362	10	0			
					620	—	—

Note, This *Cafe* appears fomething like that in the 11th Inftant, but is confined to only one Way of ftating Dr and Cr. becaufe here are feveral Sorts of Goods bought. And although here is *Barter* in this *Cafe*, as in that, yet the Goods not being Value for Value, you muft make *Sundry Accompts*, viz. *French Wine*, *Canary*, and *Lifbon Wine* Drs. to *R. Uxley*, for the feveral Quantities bought, and their refpective Values, and *R. Uxley* Cr. by *Sundry Accompts* for the whole Value: Then make *R. Uxley* Dr. to *Sundry Accompts* for the Value of what he has received, and *Cafh* Cr. by *R. Uxley* for the Sum paid him, and *Paper* Cr. by *R. Uxley*, for the Quantity fold and its Value.

2. What was faid of *Bills receivable*, *p.* 8, *Jan.* 30, may here be obferved concerning *Bills payable*.

London, *February* 16, 1792.

		l.	s.	d.
J. J.H.	Bought of *John Herbert*, 20 Hhds. of Tobacco, qt. 76 *C.* 1 *qr.* 14 *lb.* at 4 *l.* 10 *s. per C.* – – – –	343	13	9
	Which I have received in Lieu of a Debt of 230 0 0			
	And returned the Overplus, which was – 113 13 9			
		343	13	9

Note, This *Caſe* may be journalized two Ways, *viz.*

1. Make *Tobacco* Dr. to *John Herbert* for the Quantity bought and its Value, and *John Herbert* Cr. by *Tobacco* for the ſaid Value. Then make *John Herbert* Dr. to *Caſh* for the Overplus paid him, and *Caſh* Cr. by *John Herbert* for the ſaid Overplus. Or,
2. Make *Tobacco* Dr. to *Sundry Accompts*, viz. to *Caſh* and to *John Herbert* for the whole Sum that the *Tobacco* amounts to, and its Quantity; and *John Herbert* Cr. by *Tobacco* for ſo much as the Debt amounts to, and *Caſh* Cr. by *Tobacco* for the Overplus paid to *John Herbert*. Either of theſe is right, but the ingenious *Book-keeper* will, I believe, prefer the latter, if he examines them carefully.

17

J. J.H.	Sold *Martin Unwin*, 20 Hhds. of Tobacco, qt. 76 *C.* 1 *qr.* 14 *lb.* at 5 *l. per C.* – – – – – – –	381	17	6
	Note, It is very plain that *Martin Unwin* (he being the buying Man) muſt be made Dr. to *Tobacco* for its Value, and that *Tobacco* muſt be made Cr. by *Martin Unwin* for both Quantity and Value.			
J.	18 Received of *Elias Skinner* in Full – – – – –	44	—	—
	Note, As you receive the Money, you muſt neceſſarily make *Caſh* Dr. to *Elias Skinner* for the ſame, and *Elias Skinner* Cr. by *Caſh* for the like Sum.			
	19			
J.R.M	Sold *Iſaac Reynolds*, as follows, *viz.* *l.* *s.* *d.*			
J.R.U.	14 Hhds. of *Liſbon* Wine, at 8 *l. per* Hhd. 112 0 0			
	5 Pipes of Canary, at 28 *l. per* Pipe – 140 0 0	252	—	—
	The Balance of our Accompt to be paid in 6 Months.			
	Note, Whatever Dealings there may be between yourſelf and *Iſaac Reynolds*, as often as he receives Goods he muſt be made Dr. for the ſame: And as here are ſeveral Sorts of *Goods* ſold to him; ſo you muſt make him Dr. to *Sundry Accompts* for the whole Value, and each of them Cr. by *Iſaac Reynolds*, for its reſpective Quantity and Value.			
J.	20 Paid *William Baker*, Eſq; in full – – – – –	50	—	—
	Note, As you have paid *William Baker*, he muſt be made Dr. to *Caſh*, for that Sum, and *Caſh* muſt be made Cr. by *William Baker* for the ſame Sum.			

London, *February* 21, 1792.

		l.	s.	d.	l.	s.	d.
	Bought of *Thomas Shaw*, as follows, *viz.*	l.	s.	d.			
J.T.S.	44 Bags of Hops, wt. 132 *C.* 2 *qrs.* at 28*s. per C.*	185	10	0			
J.T.S.	20 Pieces of Drugget, qt. 280 Yards, at 3*s.* 4*d. per* Yard	46	13	4			
					232	3	4
	Sold to *Thomas Shaw*, as follows, *viz.*	l.	s.	d.			
J.T.P.	10 Hhds. of *Oporto* Wine, at 11*l per* Hhd.	110	0	0			
J.R.M	7 Hhds. of *Lisbon* Wine, at 8*l. per* Hhd.	56	0	0			
	And paid him the Overplus, which was	66	3	4			
					232	3	4

Note, This is a *Case* in *Barter*, that is compound on both *Sides*; wherein several Sorts of Goods are given in Exchange for several other Sorts and the Difference of their whole Values paid by you to *Thomas Shaw*; and therefore to book all these Circumstances rightly, you must

1. Make *Sundry Accompts* Drs. to *Thomas Shaw* for what you bought of him, *viz. Hops* and *Drugget*, for their respective Quantities and Value; and *Thomas Shaw* Cr. by *Sundry Accompts* for their whole Value.
2. Make *Thomas Shaw* Dr. to *Sundry Accompts* for what he has received: and make *Oporto* Wine, *Lisbon* Wine, and *Cash* Crs. by *Thomas Shaw* for their respective Quantities and Values.

22

J. My good Friend *William Baker*, Esq; having Occasion for some Money, has desired me to lend him the Sum of 500*l.* upon Bond, for 6 Months, at 5 *per Cent.* which I have agreed to, and he has received the said Sum accordingly — — — — — — — — 500 — —

Note, Most Writers on this Subject make the Borrower Dr. to *Sundry Accompts*, that is, to *Cash* for the Sum lent him, and to *Interest Reckning*, or else to *Profit* and *Loss* for the Interest; but as the Borrower may pay the Principal either before or after the limited Time in the Bond: so the *Interest* cannot be known at first, and therefore it is best to omit it, and only make the Borrower Dr. to *Cash* for the *Principal* by him received, and *Cash* Cr. by the Borrower for the same Sum, letting the *Interest* alone till it shall be paid.

23

J. *John Osborne* being indebted to me in the Sum of 270*l* has given me an Assignment on *James Jenkins* for the same Sum, which I have this Day received — 270 — —

Note, As *John Osborne* stands indebted to you in your *Ledger*, in the above named Sum; so he only must be cleared, though you have received the Money of *Jenkins*; for by *Jenkins*'s paying you the Money by *Osborne*'s Order, it is that *Osborne* stands clear of the Debt, and therefore you must make *Cash* Dr. to *John Osborne* for the aforesaid Sum, and *John Osborne* Cr. by *Cash* for the same Sum; *Jenkins* being out of the Question.

London, *February* 24, 1792.

		l.	*s.*	*d.*
J.	I am indebted to Capt. *William Andrews*, in the Sum of 246*l.* which he has called on me for; I have therefore given him an Aſſignment on Sir *Robert Johnſon* for the like Sum, which he has this Day received	246	—	—
	Note, This Entry differs from that next before, in as much as you ſtand indebted to Capt. *William Andrews*, and at the ſame Time Sir *Robert Johnſon* ſtands indebted to you in a greater Sum: Therefore as Sir *Robert Johnſon* has anſwered the Aſſignment, you muſt make Capt. *William Andrews* Dr. to Sir *Robert Johnſon* for the Sum mentioned in the Aſſignment, and Sir *Robert Johnſon* Cr. by Capt. *William Andrews* for the ſame Sum.			
	25			
J.	I am indebted to *Robert Moore* 66*l.* 13*s.* 9*d.* he therefore has given *John Aſh* a Draft on me for the like Sum, which I have this day paid	66	13	9
	Note, This *Caſe* is juſt the Reverſe of that of the 23d Inſt. therefore when you paid *John Aſh*, it was for *Robert Moore*'s Uſe: Hence you have nothing more to do, but to make *Robert Moore* Dr. to *Caſh* for the Money paid on the Draft, and *Caſh* Cr. by *Robert Moore* for the like Sum.			
	26			
J.	*Samuel Grainger*, who ſtands indebted to me 50*l.* has compounded with his Creditors to pay them 2*s.* 6*d.* in the Pound; I have therefore received of him 6*l.* 5*s.* and given him a general Diſcharge	6.	5	—
	Note, Notwithſtanding that *Samuel Grainger* has paid you no more than 6*l.* 5*s.* yet you muſt give him Credit for the whole 50*l.* and in Order to do this you muſt 1. Make *Sundry Accompts* Drs. to *Samuel Grainger* in the whole Sum, that is, *Caſh* for the Money which you have received, and *Profit* and *Loſs* for the Sum abated him: And then 2. Make *Samuel Grainger*, Cr. by *Sundry Accompts* for the ſame Sum.			
	27			
J.	Sold 10 Pieces of Duroy, qt. 150 Yards, at 6*s.* 6*d.* *per* Yard, to *Robert Uxley*	48	15	—
	Note, As *Robert Uxley* has bought the *Duroy*, but not paid for it, he, in Courſe, muſt be your Dr. for the ſame; and therefore if you make *Robert Uxley* Dr. to *Duroy* for the Value of it, and *Duroy* Cr. by *Robert Uxley* for both the Quantity and Value, the Accompt will be rightly ſtated.			
	28			
J.	Paid ſundry Charges this Month, as *per* Book of Houſe Expences	70	12	11
	Note, This *Entry* is exactly the ſame with that of *Jan.* 31ſt, and therefore you are only to make *Houſehold Expences* Dr. to *Caſh* for the Money expended this Month, and *Caſh* Cr. by *Houſehold Expences* for the ſame Sum.			

The End of the Firſt Waſte-Book.

The JOURNAL.

LONDON, *January* 1, 1792.

		l.	*s.*	*d.*	*l.*	*s.*	*d.*
	Sundry Accompts Drs. to Stock – –	10830	14	10½			
1	Cash in ready Money – – – – – –	8000	0	0			
1	Tobacco, for 19 Hhds. qt. 63 *C.* 1*qr.* 14*lb.* at 4*l.* 14*s. per C.* – – – – – –	297	17	3			
1	Pepper, for 48 Bags, qt. 1026 *lb.* at 16*d. per lb.* – – – – – – – –	68	8	0			
2	Canary, for 16 Pipes, at 25*l. per* Pipe, –	400	0	0			
2	Hops, for 30 Bags, qt. 109 *C.* 1*qr.* 12*lb.* at 2*l. per C.* – – – – – – –	218	14	3¾			
2	French Wine, for 10 Hhds. 27*l. per* Hhd.	270	0	0			
2	Holland, for 20 Pieces, qt. 384 Ells, at 3*s. per* Ell – – – – – – – –	57	12	0			
2	Broad Cloth, for 10 Pieces, qt. 180 Yards, at 10*s. per* Yard – – –	90	0	0			
3	Shalloon, for 7 Pieces, qt. 100 Yards, at 2*s.* 4*d. per* Yard – – – – – –	11	13	4			
3	Drugget, for 5 Pieces, qt. 60 Yards, at 3*s.* 6*d. per* Yard – – – – – –	10	10	0			
3	*Thomas Preston*, Esq; on Demand – – –	100	0	0			
3	Sir *Robert Johnson* – – – – – – –	476	0	0			
3	*John Herbert* – – – – – – – – –	250	0	0			
4	Capt. *John Smith* (to pay the 18th Instant)	580	0	0			
1					10830	14	10½
1	Stock Dr. to Sundry Accompts – – –	535	13	0			
1	To Capt. *William Andrews* on Demand –	270	0	0			
4	To Sir *Humphrey Parsons* (to pay the 8th Instant) – – – – – – – –	100	0	0			
4	To *William Baker*, Esq; (to pay the 17th Instant) – – – – – – – –	150	0	0			
4	To *William Warner* – – – – – – –	15	13	0			
					535	13	—

Note, The *Inventory* being journalized, as above, you must next turn to your *Ledger*, and therein erect an Accompt for each of these Particulars, in the following Manner:

(1.) You must begin with *Stock*, and in a good Round-Text-Hand on the left Folium of the Book, write *Stock Dr.* and on the right Folium in the same Hand, write *Per Contra Cr.*

(2.) Because Sundry Accompts are Drs. to *Stock*, you must in your *Ledger* make *Stock* Cr. by Sundry Accompts, expressing the whole Value.

(3.) Make every particular Part Dr. to *Stock* for its Quantity (which mention in your inner Columns) and Value respectively.

(4.) Beginning these Particulars with *Cash*, you must, as in *Stock* make *Cash Dr. per Contra Cr.* and then beneath in small Hand,

on the Debtor Side, put the Year and Day of the Month, and the Folium of the *Journal*, and then write, To *Stock* in Ready Money, expreſſing the Sum. The like do with *Tobacco*, *Pepper*, *&c.*

(5.) After this is done, you muſt next (becauſe you ſtand indebted to ſeveral Perſons) make *Stock* Dr. to *Sundry Accompts* for the Sum of all your Debts.

(6.) Make each particular Man Cr. by *Stock* (on the Creditor Side) for the Sum which you owe him; obſerving alſo, the *Date* and *Folium*. This is poſting.

2. The left Hand Page of the *Ledger* is always the Debtor Side, and the right Hand Page is always the Creditor Side.

3. No Merchant erects an Accompt of himſelf in the *Ledger*, becauſe his own *Stock* ſtands for him.

		l.	s.	a.
	2			
1	Caſh Dr. to Holland — — — — — — £22 0 0			
2	For 8 Pieces, qt 132 Ells, at 3*s.* 4*d. per* Ell, for ready Money	22	—	—
	3			
5	*Brandon George* Dr. to *French* Wine — — £57 0 0			
2	For 2 Hhds at 28*l.* 10*s. per* Hhd. to pay in one Month —	57	—	—
	4			
5	*Oporto* Wine Dr. to *Thomas Preſton*, Eſq; — £35 0 0			
3	For 5 Hhds. at 7*l. per* Hhd. — — — — — — — —	35	—	—
	5			
5	*Samuel Fairman*, Dr. to *French* Wine — — £28 0 0			
2	For 1 Hhd. at 28*l. per* Hhd. — — — — — — — —	28	—	—
	6			
5	*Elias Skinner*, Dr. to *Oporto* Wine — — — £27 0 0			
5	For 3 Hhds. at 9*l. per* Hhd. to pay the 12th Inſtant —	27	—	—
	7			
1	Caſh Dr. to Sir *Robert Johnſon* — — — £100 0 0			
3	Received in Part — — — — — — — — — —	100	—	—
	8			
4	Sir *Humphrey Parſons* Dr. to Caſh — — — £100 0 0			
1	Paid in Full — — — — — — — — — — —	100	—	—
	9			
6	*Liſbon* Wine Dr. to Broad Cloth — — — £49 0 0			
2	For 7 Hhds. at 7*l. per* Hhd. bought of *Elias Ingram*, for which I ſold him 5 Pieces of Broad Cloth, qt. 96 Yards, at 10*s.* 2½*d. per* Yard, amounting to the ſame Sum —	49	—	—
	10			
6	*William Lowfield*, Eſq; Dr. to Hops — — £66 3 0			
2	For 19 Bags, qt. 31C. 2 *qrs.* at 2*l.* 2*s. per* C. — — — —	66	3	—
	11			
4	Sir *Humphrey Parſons* Dr. to *Liſbon* Wine — £16 0 0			
6	For 2 Hhds. at 8*l. per* Hhd. — — — — — — —	16	—	—
	12			
1	Caſh Dr. to *Elias Skinner* — — — — — £27 0 0			
5	Received in Full — — — — — — — — — —	27	—	—

London, *January* 13, 1792.

		£	s.	d.	l.	s.	d.
1/6	Cash Dr. to *Lisbon* Wine — — — — — — For 3 Hhds. at 8*l.* 10*s. per* Hhd. — — — — — —	£25	10	0	25	10	—
	14						
1/1	Tobacco Dr. to Cash — — — — — — — For 20 Hhds. qt. 74*C.* 2*qrs.* at 4*l. per C.* — — — —	£298	0	0	298	—	—
	15						
6/—	*Thomas Johnson* Dr. to sundry Accompts —	£256	14	3¾			
1	To Tobacco, for 10 Hhds. qt. 37*C.* 1*qr.* 15*lb.* at 4*l.* 12*s. per C.* — — — — — —	171	19	3¾			
2	To *French* Wine for 3 Hhds. at 28*l.* 5*s. per* Hhd.	84	15	0	256	14	3¾
	16						
1/3	Cash Dr. to Sir *Robert Johnson* — — — Received in Part — — — — — — — — — —	£100	0	0	100	—	—
	17						
4/1	*William Baker*, Esq; Dr. to Cash — — — Paid in full — — — — — — — — — —	£150	0	0	150	—	—
	18						
1/4	Cash Dr. to Capt. *John Smith* — — — Received in full — — — — — — — — — —	£580	0	0	580	—	—
	19						
6/3	Stuffs Dr. to *John Herbert* — — — — — For 20 Pieces, qt. 240 Yards, at 20*d. per* Yard — — —	£20	0	0	20	—	—
	20						
6/1	*John Hammond*, Esq; Dr. to Tobacco — — For 10 Hhds. qt. 37*C.* 0*qrs.* 13*lb.* at 4*l.* 10*s. per C.* he to pay as follows, *viz.*	£167	0	5			
	On *February* the 9th next — — — —	£67	0	5			
	In three Months — — — — — — —	100	0	0	167	—	5
	21						
4/6	Capt. *William Andrews* Dr. to Stuffs — — For 20 Pieces, qt. 240 Yards, at 2*s. per* Yard — — —	£24	0	0	24	—	—
	22						
7/—	*Robert Moore* Dr. to sundry Accompts — —	£533	6	3			
1	To Tobacco, for 19 Hhds. qt. 63*C.* 1*qr.* 14*lb.* at 4*l.* 15*s. per C.* — — — — — —	301	0	7½			
1	To Pepper, for 48 Bags, qt. 1026*lb.* at 17*d. per lb.* — — — — — — — — — —	72	13	6			
2	To Hops, for 20 Bags, qt. 77*C.* 3*qrs.* 12*lb.* at 2*l.* 1*s. per C.* — — — — — — —	159	12	1¼			
					533	6	3
2/7	Canary Dr. to *Robert Moore* — — — — For 20 Pipes, at 25*l. per* Pipe — — — — — —	£500	0	0	500	—	—

London, *January* 23, 1792.

					l.	s.	d.
	Sundry Accompts Drs. to Canary, for 20 Pipes, at 28*l.* *per* Pipe, sold *John Osborne*	560	0	0			
1	Cash received in Part	290	0	0			
7	*John Osborne* for the Remainder	270	0	0			
2					560	—	—
	24						
7	*Richard Remnant*, Dr. to Canary	£432	0	0			
2	For 16 Pipes, at 27*l.* *per* Pipe, to pay in 3 Months				432	—	—
	25						
	Sundry Accompts Drs. to *Richard Remnant*	£432	0	0			
1	*viz.* Cash received for early Payment	426	13	4			
9	Profit and Loss, for the Rebate on 432*l.* for 3 Months, at 5 *per Cent.*	5	6	8			
7					432	—	—
	26						
6	*William Lowfield*, Esq; Dr. to Shalloon	£12	10	0			
3	For 7 Pieces, qt. 100 Yards, at 2*s.* 6*d.* *per* Yard				12	10	—
	27						
7	Paper Dr. to *Martin Unwin*	£500	0	0			
7	For 1000 Reams at 10*s.* *per* Ream, for which I am to pay as follows,						
	Within 1 Month	100	0	0			
	2 Months	100	0	0			
	3 Months	300	0	0			
					500	—	—
	28						
7	*Martin Unwin* Dr. to sundry Accompts	£500	0	0			
1	*viz.* To Cash	495	1	1½			
9	To Profit and Loss, for the Rebate, on 500*l.* at 5 *per Cent.*	4	18	10½			
					500	—	—
	29						
8	*Norwich* Crape Dr. to *Robert Uxley*	280	0	0			
8	For 100 Pieces, qt. 1600 Yards, at 3*s.* 6*d.* *per* Yard				280	—	—
8	*Robert Uxley* Dr. to Paper	262	10	0			
7	For 500 Reams, at 10*s.* 6*d.* *per* Ream				262	10	—
	30						
	Sundry Accompts Drs. to *Norwich* Crape, for 40 Pieces, qt. 640 Yards, at 4*s.* *per* Yard	128	0	0			
1	*viz.* Cash received in Part	28	0	0			
6	*William Lowfield*, Esq; for *William Warner*'s Assignment on him	50	0	0			
4	*William Warner* for the Remainder, to stand 3 Months	50	0	0			
8					128	—	—

London, *January* 31, 1792.

		l.	s.	d.
5 1	House Expences Dr. to Cash - - - - - - 37 13 3 For sundry Charges paid this Month, as *per* Book of House-Expences - - - - - - - - - - - - - -		37	13 3
	February 1.			
5 3 5 2	*Elias Skinner* Dr. to Sundry Accompts - - 154 0 0 *viz.* To *Lisbon* Wine, for 2 Hhds. at 8*l. per* Hhd. 16 0 0 To *Oporto* Wine, for 2 Hhds. at 9*l per* Hhd. 18 0 0 To *French* Wine, for 4 Hhds. at 30*l. per* Hhd 120 0 0		154	— —
1 7 5	Sundry Accompts Drs. to *Elias Skinner* - £110 0 0 *viz.* Cash received in Part - - - - - - 90 0 0 *Martin Urwin*, for d° *Skinner's* Assignment on him, payable to me - - 20 0 0		110	— —
	2			
8 8 8	Sundry Accompts Drs. to *Isaac Reynolds* - £330 0 0 *viz.* Duroy, for 40 Pieces, qt. 600 Yards, at 6*s per* Yard - - - - - - 180 0 0 Sagathee, for 100 Pieces, qt. 1200 Yards, at 2*s.* 6*d. per* Yard - - - - - - 150 0 0		330	— —
8 1 7	*Isaac Reynolds* Dr. to Sundry Accompts - - 120 0 0 *viz.* To Cash paid him in Part for the above mentioned Goods - - - - - - 100 0 0 To *Martin Urwin*, for *Skinner's* Note, on him, payable to *Reynolds* - - - 20 0 0		120	— —
	3			
1 9	Cash Dr. to *Thomas Shaw* - - - - £100 0 0 Received of *John James* for the Use of d° *Shaw* - -		100	— —
	4			
9 1	*Thomas Shaw* Dr to Cash - - - - - £100 0 0 Paid to *William Smith*, by Order of d° *Shaw* - - -		100	
	5			
1 5	Cash Dr. to *Brandon George* - - - - £ 57 0 0 Received in Full - - - - - - - - - - - -		57	— —
	6			
1 3	Cash Dr. to *Thomas Preston*, Esq; - - - £65 0 0 Received in Full - - - - - - - - - - - -		65	— —
	7			
5 5	*Oporto* Wine Dr. to *Thomas Preston*, Esq; - £90 0 0 For 10 Hhds. at 9*l per* Hhd. to pay *May* 14 next - -		90	— —

London, *February* 8, 1792.

					l.	s.	d.
1	Cash Dr. to sundry Accompts			£110 3 0			
3	*viz.* To Drugget, for 5 Pieces, qt. 60 Yards, at 4*s.* 4*d. per* Yard			13 0 0			
2	To Broad Cloth, for 5 Pieces, qt. 85 Yards, at 11*s. per* Yard			46 15 0			
2	To Holland, for 12 Pieces, qt. 252 Ells, at 4*s. per* Ell			50 8 0			
					110	3	—
	9						
	Sundry Accompts Drs. to *John Hammond*, Esq.			£67 0 0			
1	*viz.* Cash received in Part			67 0 0			
9	Profit and Loss abated him			0 0 5			
6					67	—	5
	10						
9	Serge Dr. to sundry Accompts, for 100 Pieces qt. 1400 Yards, at 1*s. per* Yard			70 0 0			
1	*viz.* To Cash paid in Part			20 0 0			
4	To *William Baker*, Esq; for the rest to be paid the 20th Instant			50 0 0			
					70	—	—
	11						
6	*Lisbon* Wine Dr. to sundry Accompts, for 40 Hhds. at 7*l. per* Hhd.			280 0 0			
7	*viz.* To Paper, for 200 Reams, at 11*s. per* Ream			110 0 0			
1	To Cash paid in Part			70 0 0			
7	To *Robert Moore* for the rest, to be paid on Demand			100 0 0			
					280	—	—
	12						
5	*Brandon George* Dr. to *Lisbon* Wine			£32 0 0			
6	For 4 Hhds. at 8*l. per* Hhd.				32	—	—
	13						
8	*Robert Uxley* Dr. to Serge			£8 15 0			
9	For 10 Pieces, qt. 140 Yards, at 15*d. per* Yard				8	15	—
	14						
10	*Samuel Grainger*, Dr. to sundry Accompts			£78 11 0			
8	*viz.* To *Norwich* Crape, for 4 Pieces, qt. 64 Yards, at 4*s. per* Yard			12 16 0			
8	To Duroy, for 10 Pieces, qt. 150 Yards, at 6*s.* 6*d. per* Yard			48 15 0			
8	To Sagathee, for 10 Pieces, qt. 120 Yards, at 2*s.* 10*d. per* Yard			17 0 0			
					78	11	—
1	Cash Dr. to *Samuel Grainger*			28 11 0			
10	Received in Part for the above Goods				28	11	—

London, *February* 15, 1792.

					l.	s.	d.
	Sundry Accompts Drs. to *Robert Uxley* –			£620	0	0	
2	*viz.* *French* Wine, for 10 Hhds. at 30*l.* *per* Hhd. – – – – – – – – – –	300	0	0			
2	Canary, for 10 Pipes, at 25*l* *per* Pipe	250	0	0			
6/8	*Lisbon* Wine, for 10 Hhds. at 7*l.* *per* Hhd. – – – – – – – – – –	70	0	0	620	–	–
8	*Robert Uxley* Dr. to sundry Accompts –			£257	10	0	
1	*viz.* To Cash paid him in Part – – – –	100	0	0			
7	To Paper, for 300 Reams, at 10*s.* 6*d.* *per* Ream – – – – – –	157	10	0	257	10	–
	16						
1	Tobacco Dr. to Sundry Accompts, for 20 Hhds. qt. 76 *C.* 1 *qr.* 14 *lb.* at 4*l.* 10*s.* *per C.* – – – – – – – – –	343	13	9			
1	*viz.* To Cash, paid in Part – – – – –	113	13	9			
3	To *John Herbert*, for the Clearing of a Debt of – – – – – – – –	230	0	0	343	13	9
	17						
7	*Martin Unwin* Dr. to Tobacco – – –			£381	17	6	
1	For 20 Hhds. qt. 76 *C.* 1 *qr.* 14 *lb.* at 5*l.* *per C.* – – –				381	17	6
	18						
1	Cash Dr. to *Elias Skinner* – – – – –			£44	0	0	
5	Received in Full – – – – – – – – – –				44	–	–
	19						
8	*Isaac Reynolds* Dr. to sundry Accompts – –			252	0	0	
6	*viz.* To *Lisbon* Wine, for 14 Hhds. at 8*l.* *per* Hhd. – – – – – – – – –	112	0	0			
2	To Canary, for 5 Pipes, at 28*l.* *per* Pipe – – – – – – – –	140	0	0	252	–	–
	The Balance of our Accompts to be paid in 6 Months.						
	20						
4	*William Baker*, Esq; Dr. to Cash – – –			£50	0	0	
1	Paid him in Full – – – – – – – – – –				50	–	–

London, *February* 21, 1792.

		£	s.	d.	£	s.	d.
	Sundry Accompts Drs. to *Thomas Shaw*	£232	3	4			
2	*viz.* Hops, for 44 Bags, wt. 132 *C.* 2 *qrs.* 0 *lb.* at 28 *s. per C.*	185	10	0			
3 9	Drugget, for 20 Pieces, qt. 280 Yards, at 3 *s.* 4 *d. per* Yard	46	13	4			
					232	3	4
9	*Thomas Shaw* Dr. to ſundry Accompts	£232	3	4			
5	*viz.* To *Oporto* Wine, for 10 Hhds. at 11 *l. per* Hhd.	110	0	0			
6	To *Liſbon* Wine, for 7 Hhds. at 8 *l. per* Hhd.	56	0	0			
1	To Caſh for the Overplus paid him	66	3	4			
					232	3	4

Note, In the *Caſh Book* there is an *Error* made by the placing of the above-mentioned 66 *l.* 3 *s.* 4 *d.* on the Dr. Side inſtead of the Cr. Side. And therefore, as no Eraſements are to be made in your Books of Accompts, this *Error* can be corrected no other Way than by making another *Error* of the ſame Sum to balance it on the Cr. Side. This *Error* was made on Purpoſe to ſhew the Learner how he muſt correct an *Error* made in the like Caſe.

22

4	*William Baker*, Eſq; Dr. to Caſh	£500	0	0			
1	For ſo much lent him upon Bond, for 6 Months, at 5 *per Cent.*				500	—	—

23

1	Caſh Dr. to *John Oſborne*	£270	0	0			
7	Which Sum I have received this Day of *James Jenkins*, by an Aſſignment on d° *Jenkins*, by d° *Oſborne*				270	—	—

24

4	Capt. *William Andrews* Dr. to Sir *Reb. Johnſon*	£246	0	0			
3	For my Aſſignment on d° Sir *Robert*, payable to d° *Andrews*				246	—	—

25

7	*Robert Moore* Dr. to Caſh	£66	13	9			
1	For a Draft on me by d° *Moore*, payable to *John Aſh*, or Order				66	13	9

26

	Sundry Accompts Drs. to *Samuel Grainger*	£50	0	0			
1	*viz.* Caſh received of d° *Grainger*	6	5	0			
9 10	Profit and Loſs abated in Compoſition	43	15	0	50	—	—

27

8	*Robert Uxley* Dr. to Duroy	£48	15	0			
9	For 10 Pieces, qt. 150 Yards, at 6 *s.* 6 *d. per* Yard				48	15	—

28

5	Houſe-Expences Dr. to Caſh	£70	12	11			
1	For ſundry Charges paid this Month, as *per* Book of Houſe-Expences				70	12	11

The End of the Firſt Journal.

The LEDGER.

The *Alphabet* to the LEDGER.

A.
Andrews Capt. *William* 4

B
Broad Cloth - - 2
Baker William, Esq; - 4
Balance - - - - - 10

C.
Cash - - - - - - - 1
Canary - - - - - - 2
Cloth Broad - - - - 2
Crape *Norwich* - - - 8

D.
Drugget - - - - - 3
Duroy - - - - - - 8

E.

F.
French Wine - - - - 2
Fairman Samuel - - - 5

G.
George Branden - - - 5
Grainger Samuel - - 10

H.
Hops - - - - - - - 2
Holland - - - - - - 2
Herbert John - - - - 3
House Expences - - 5
Hammond John, Esq; 6

I.
Johnson Sir *Robert* - - 3
Johnson Thomas - - - 6

K.

L.
Lisbon Wine - - - - -
Lowfield William, Esq; 6

M.
Moore Robert - - - - 7

Now look at the first Page

The LEDGER.

The *Alphabet* to the LEDGER.

N.
Norwich Crape — — 8

O
Oporto Wine — — 5
Osborne John — — 7

P.
Pepper — — — 1
Preston Thomas, Esq; 3
Parsons Sir *Humphrey* 4
Paper — — — — 7
Profit and Loss — — 9

Q.

R.
Remnant Richard — 7
Reynolds Isaac — — 8

S.
Stock — — — 1
Shalloon — — — 3
Smith Capt. *John* — 4
Skinner Elias — — 5
Stuffs — — — — 6
Sagathee — — — 8
Shaw Thomas — — 9
Serge — — — — 9

T.
Tobacco — — — 1

U.
Unwin Martin — — 7
Uxley Robert — — 8

W.
Wine Canary — — 2
Wine *French* — — 2
Warner William — 4
Wine *Oporto* — — 5
Wine *Lisbon* — — 6

X.

Y.

Z.

Stock Dr.

1792				l.	s.	d.
Jan 1	—	To Sundry Accompts		— 535	13	—
Feb. 28	R	To Balance, for the neat Proceeds of my whole Eſtate		10 10513	5	4½
				11048	18	4½

Note 1, The firſt Line on this Side contains the whole of what you owed at your firſt ſetting out in Trade.
2. The *Balance* contains the whole of your Eſtate, in *Goods*, *Coſh*, and *Debts*, due to you at the cloſing of your *Books*.
3. Every Entry in the *Ledger* muſt contain ſo much of the Tranſaction as may be wrote in one Line, and no more; though for Neceſſity's Sake, two Lines are often uſed here.

Caſh Dr.

1792				l.	s.	d.
Jan. 1	1	To Stock		1 8000	—	—
31	—	To Sundry Accompts, received this Month		— 1599	3	4
Feb. 28	—	To Sundry Accompts, received this Month		— 837	19	—
				10437	2	4

Tobacco Dr.

1792			Hhds.	C.	qr.	lb.	Mark				
Jan. 1	1	To Stock, at 4*l.* 14*s.* *per C.*	19	63	1	14	I C	1	297	17	3
14	3	To Caſh, at 4*l.* *per C.*	20	74	2	0	I H	1	298	—	—
Feb. 16	7	To Sundry Accompts. at 4*l* 10*s.* *per C.*	20	76	1	14	I H	—	343	13	9
28	R	To Profit and Loſs gained by this Accompt						9	82	6	10½
			59	214	1	0			1021	7	10½

Note, All Accompts of Goods are balanced either by *Profit* and *Loſs* for the *Gain* or *Loſs* on the Sale thereof; or by *Balance* for what remains unſold: or by both; In the preſent Caſe, the *Tobacco* is all ſold, and therefore balanced only by *Profit* and *Loſs* for the Gain, which is very eaſily obtained; for as the Dr. Side contains the prime Coſt of the Goods, that is,

Pepper Dr.

1792			Bags	lb.			
Jan 1	1	To Stock, at 16*d.* *per lb.* for	48	1020	1	68	8	—
Feb. 28	R	To Profit and Loſs gained by this Accompt			9	4	5	6
						72	13	6

1792		Per Contra Cr.		l.	s.	d.
Jan. 1	1	By Sundry Accompts - - - - - - -	—	10830	14	10¼
Feb. 28	R	By Profit and Loſs gained by two Month's trading	9	218	3	6
				11048	18	4¼

Note 1. The firſt Line on this Side contains the Whole of your Eſtate, *viz. Goods, Caſh* and *Debts* due to you at your firſt ſetting out in Trade.
2. The *Profit* and *Loſs* contains the whole of your Gain at the cloſing of your Books.

1792		Per Contra Cr.		l.	s.	d.
Jan. 31	—	By Sundry Accompts, paid this Month -	—	1080	14	4½
Feb. 28	—	By Sundry Accompts, paid this Month -	—	125	3	9
	R	By Balance remaining in Hand, carried to the next Ledger - - - - - - -	10	8099	4	2½
				10137	2	4

Note, The *Balance* of this Accompt (if any) is always placed on the Cr. Side, and ſhews what *Money* is remaining in your Hands; and the Reaſon is very obvious, becauſe no Man can pay more than he receives.

1792		Per Contra Cr.	Hhds.	C.	qr.	lb.	Mark		l.	s.	d.
Jan. 15	3	By *Thomas Johnſon*, at 4*l.* 12*s. per C.* for - -	10	37	1	15	I H	6	171	19	3¾
20	3	By *John Hammond*, Eſq; at 4*l.* 6*s per C.* for -	10	37	0	13	I H	6	167	—	5
22	3	By *Robert Moore*, at 4*l.* 15*s per C* for - - -	19	63	1	14	I C	7	301	—	7½
Feb. 17	7	By *Martin Unwin*, at 5*l. per C.* for - - - -	20	76	1	14	I H	7	381	17	6
			59	214	1	0			1021	1	10¼

what you gave for them, and the Cr. Side what they were ſold for; ſo, if the Cr. Side be the greater, the Difference between them is the *Gain*; but if it ſhould happen that the Dr. Side is greater (as it does ſometimes, through Decay of Goods, or the Market Price falling) then the Difference is the *Loſs*, and will always fall on the Cr. Side.

1792		Per Contra Cr.	Bags	lb.				
Jan. 22	3	By *Robert Moore, at 17d. per lb.* for -	48	1026	7	72	13	6

Canary

Dr.

1792			Pipes	Mark		l.	s.	d.
Jan. 1	1	To Stock, at 25*l.* *per* Pipe – –	16	I L	1	400	—	—
22	5	To *Robert Moore*, at 25*l.* *per* Pipe –	20	R M	7	500	—	—
Feb. 15	7	To *Robert Uxley*, at 25*l.* *per* Pipe –	10	R U	8	250	—	—
28	R	To Profit & Loſs, gained by this Accompt			9	107	—	—
			46			1257	—	—

Note, Here it appears that the Goods are not all ſold; and therefore before you can tell the *Gain* or *Loſs*, you muſt firſt find the Value of the Goods that are unſold, at prime Coſt, and add to it the Value of the Goods

Hops

Dr.

1792			Bags	C.	qr.	lb.	Mark		l.	s.	d.
Jan. 1	1	To Stock, at 2*l.* *per* C. for	30	109	1	12	S C	1	218	14	$3\frac{3}{4}$
Feb. 21	8	To *Thomas Shaw*, at 1*l.* 8*s.* *per* C. for – – –	44	132	2	0	T S	9	185	10	—
28	R	To Profit and Loſs, gained by this Accompt –						9	7	—	$10\frac{1}{2}$
			74	241	3	12			411	5	$1\frac{1}{2}$

Note, Hence appears the Uſefulneſs of having Goods marked, when they have been purchaſed of ſeveral

French Wine

Dr.

1792			Hhds.	Mark		l.	s.	d.
Jan. 1	1	To Stock, at 27*l.* *per* Hhd. for –	10	B A	1	270	—	—
Feb. 15	7	To *Robert Uxley*, at 30*l.* *per* Hhd. for	10	R U	8	300	—	—
28	R	To Profit & Loſs, gained by this Accompt			9	19	15	—
			20			589	15	—

Holland

Dr.

1792			Pcs.	Ells		l.	s.	d.
Jan. 1	1	To Stock, at 3*s.* *per* Ell – – –	20	384	1	57	12	—
Feb. 28	R	To Profit & Loſs, gained by this Accompt			9	14	16	—
			20	384		72	8	—

Broad Cloth

Dr.

1792			Pcs.	Yds.		l.	s.	d.
Jan. 1	1	To Stock, at 10*s.* *per* Yard – –	10	180	1	90	—	—
Feb. 28	R	To Profit & Loſs, gained by this Accompt			9	5	15	—
			10	180		95	15	—

Per Contra Cr.

1792				Pipes	Mark		l.	s.	d.
Jan. 23	4	By Sundry Accompts, at 28l. *per* Pipe, for		20	R M	—	560	—	—
24	4	By *Richard Remnant*, at 27l. *per* Pipe, to pay in 3 Months		16	I L	7	432	—	—
Feb. 19	7	By *Isaac Reynolds*, at 28l. *per* Pipe, for		5	RU	8	140	—	—
28	R	By Balance, remaining unfold, at 25l. *per* Pipe, for		5	RU	10	125	—	—
				46			1257	—	—

that have been fold (for the whole Quantity muſt ſtand on both Sides, be the Value leſs or more) then the Difference, as before, will be the *Gain* or *Loſs* on the Sale of thoſe Goods.

Per Contra Cr.

1792			Bags	C.	qr.	lb.	Mark		l.	s.	d.
Jan. 10	2	By *William Lowſield*, Eſq; at 2l. 2s. *per* C. for	10	31	2	0	S C	6	66	3	—
22	4	By *Robert Moore*, at 2l. 1s. *per* C. for	20	77	3	12	S C	7	159	12	1½
Feb. 28	R	By Balance unſold, at 1l. 8s. *per* C. for	44	132	2	0	T S	10	185	10	—
			74	241	3	12			411	5	1½

Perſons at different Times and Prices.

Per Contra Cr.

1792			Hhds.	Mark		l.	s.	d.
Jan. 3	2	By *Brandon George* at 28l. 10s. *per* Hhd. for	2	B A	5	57	—	—
5	2	By *Samuel Fairman*, at 28l. *per* Hhd. for	1	B A	5	28	—	—
15	3	By *Thomas Johnſon*, at 28l. 5s. *per* Hhd. for	3	B A	6	84	15	—
Feb. 1	5	By *Elias Skinner*, at 30l *per* Hhd. for	4	B A	5	120	—	—
28	R	By Balance unſold, at 30l. *per* Hhd	10	R U	10	300	—	—
			20			589	15	—

Per Contra Cr.

1792			Pcs	Ells		l.	s.	d.
Jan. 2	2	By Caſh, at 3s. 4d. *per* Ell, for	8	132	1	22	—	—
Feb. 8	6	By Caſh, at 4s. *per* Ell, for	12	252	1	50	8	—
			20	384		72	8	—

Per Contra Cr.

1792			Pcs.	Yds.		l.	s.	d.
Jan. 1	2	By *Liſbon* Wine, at 10s. 2½d. *per* Yard	5	96	6	49	—	—
Feb. 28	6	By Caſh, at 11s. *per* Yard	5	85	1	46	15	—
			10	181		95	15	—

Note, Here is a Yard gained by the Difference of Meaſurement.

Shalloon

Dr.

			Pcs.	Yds.		l.	s.	d.
1792								
Jan. 1	1	To Stock, at 2s. 4d. *per* Yard, for –	7	100	1	11	13	4
Feb. 28	R	To Profit & Loss, gained by this Accompt			9	—	16	8
						12	10	—

Drugget

Dr.

			Pcs.	Yds.	Mark		l.	s.	d.
1792									
Jan. 1	1	To Stock, at 3s. 6d *per* Yard for	5	60	T L	1	10	10	—
Feb. 21	8	To *Thomas Shaw*, at 3s. 4d. *per* Yard, for – – – – –	20	280	T S	9	46	13	4
28	R	To Profit and Loss, gained by this Accompt – – – – –				9	2	10	—
			25	340			59	13	4

Thomas Preston, Esq;

Dr.

1792					
Jan. 1	1	To Stock – – – – – – – – –	1	100	— —
Feb. 28	R	To Balance due to him, to pay *May* 14 next	10	90	— —
				190	— —

Note 1, The *Dr.* Side of any Man's Accompt shews what he stands indebted to you; and the *Cr.* Side shews what you stand indebted to him: And when the *Cr.* Side exceeds the *Dr.* (as in this Case) the Balance of the Accompt must be placed on the *Dr.* Side, and

Sir Robert Johnson

Dr.

1792					
Jan 1		To Stock – – – – – – – – – –	1	476	— —
Error	R	To Balance due to him – – – – – –	10	30	— —
				506	— —

Note 1, This *Error* was designedly made, to shew the young Book-keeper how to correct it; which see on the *Cr.* Side.

John Herbert

Dr.

1792					
Jan. 1	1	To Stock – – – – – – – – –	1	250	— —

Per Contra Cr.

			Pcs.	Yds.		l.	s.	d.
1792								
Jan. 26	4	By *William Lowfield*, Esq; at 2s. 6d. *per* Yard, for – – – – –	7	100	6	12	10	—

Per Contra Cr.

			Pcs.	Yds.	Mark			
1792								
Feb. 8	6	By Cash, at 4s. 4d. *per* Yard, for	5	60	T L	1	13	—
28	R	By Balance, unfold, at 3s. 4d. *per* Yard, for – – – –	20	280	T S	10	46	13	4
			25	340			59	13	4

Per Contra Cr.

1792						
Jan. 4	2	By *Oporto* Wine – – – – – –	5	35	—	—
Feb. 6	5	By Cash, received in full – – – –	1	65	—	—
7	5	By *Oporto* Wine, to pay *May* 14 next – –	5	90	—	—
				190	—	—

shews what you are really indebted to him.

2. The Price *per Hhd. Piece, Yard, Ell, &c.* and the *Quantity* of any Sort of Goods, are never put under any Man's Name in the Ledger.

Per Contra Cr.

1792						
Jan. 7	2	By Cash, received in Part – – – –	1	100	—	—
16	3	By Cash, received in Part – – – –	1	100	—	—
Feb. 24	8	By Capt. *William Andrews*, for my Draft on Sir *Robert*, payable to d° *Andrews* – – –	4	246	—	—
☞	R	By Error on the Dr. Side – – – –	—	30	—	—
28	R	By Balance due to me – – – –	1	30	—	—
				506	—	—

2. The last Line but one, having the *Index* to it, shews that it was inserted, in Order to balance the *Error* committed on the Dr. Side of this Account.

Per Contra Cr.

1792						
Jan. 19	3	By Stuffs – – – – – –	6	20	—	—
Feb. 16	7	By Tobacco – – – – – –	1	230	—	—
				250	—	—

				l.	s.	d.
1792		**Capt. John Smith** Dr.				
Jan. 1	1	To Stock, to pay the 18th Inſtant – –	1	580	—	—
1792		**Capt. William Andrews** Dr.				
Jan. 21	3	To Stuffs – – – – – – –	6	24	—	—
Feb. 24	8	To Sir *Robert Johnſon*, for my Draft on him, payable to d° *Andrews* – – –	3	246	—	—
				270	—	—
1792		**Sir Humphrey Parſons** Dr.				
Jan. 8	2	To Caſh, paid in full – – – – –	1	100	—	—
11	2	To *Liſbon* Wine – – – – – –	6	16	—	—
				116	—	—
		Note, When the Dr. Side of any Man's Accompt exceeds the Cr. Side, the *Balance* thereof muſt be placed on the Cr. Side, and ſhews what he is indebted to you.				
1792		**William Baker, Eſq;** Dr.				
Jan. 17	3	To Caſh, paid in full – – – – –	1	150	—	
Feb. 20	7	To Caſh, paid in full – – – – – –	1	50	—	
22	8	To Caſh, for 500*l.* lent him on Bond, for 6 Months, at 5 *per Cent.* – – – –	1	500	—	—
				700	—	—
1792		**William Warner** Dr.				
Jan. 30	4	To *Norwich* Crape, to pay in 3 Months –	8	50	—	—

1792		Per Contra Cr.		l.	s.	d.
Jan. 18	3	By Cash received in full - - - - - -	1	580	—	—

1792		Per Contra Cr.				
Jan. 1	1	By Stock - - - - - - - - - -	1	270	—	—

1792		Per Contra Cr.				
Jan. 1	1	By Stock to pay the 8th Instant - - -	1	100	—	—
Feb. 28	R	By Balance, due to me - - - - - -	10	16	—	—
				116	—	—

1792		Per Contra Cr.				
Jan. 1	1	By Stock, to pay the 17th Instant - - -	1	150	—	—
Feb. 10	6	By Serge, to pay the 20th Instant - - -	9	50	—	—
28	R	By Balance, due to me on Bond - - -	10	500	—	—
				700	—	—

1792		Per Contra Cr.				
Jan. 1	1	By Stock - - - - - - - - - -	1	15	13	—
Feb. 28	R	By Balance, due to me, to be paid *April* 30 next	10	34	7	—
				50	—	—

1792		Brandon George Dr.		l.	s.	d.
Jan. 3	2	To *French* Wine to pay in 1 Month – –	2	57	—	—
Feb. 12	6	To *Liſbon* Wine – – – – – – – –	6	32	—	—
				89	—	—

1792		Houſe-Expences Dr.				
Jan. 31	5	To Caſh for ſundry Charges this Month –	1	37	13	3
Feb. 28	8	To Caſh for ſundry Charges this Month –	1	70	12	11
				108	6	2

		Oporto Wine Dr.	Hhds.	Mark			
1792							
Jan. 4	2	To *Thomas Preſton*, Eſq; at 7*l.* *per* Hhd.	5	T P	3	35	—
Feb. 7	5	To *Thomas Preſton*, Eſq; at 9*l.* *per* Hhd.	10	T P	3	90	—
28	R	To Profit & Loſs, gained by this Accompt	15		9	30	—
						155	—

1792		Samuel Fairman Dr.				
Jan. 5	2	To *French* Wine – – – – – – – –	2	28	—	—

1792		Elias Skinner Dr.				
Jan. 6	2	To *Oporto* Wine, to pay the 12th Inſtant –	5	27	—	—
Feb. 1	5	To ſundry Accompts – – – – – –	—	154	—	—
				181	—	—

1792		Per Contra	Cr.		l.	s.	d.
Feb. 5	5	By Cash, received in full		1	57	—	—
28	R	By Balance due to me		10	32	—	—
					89	—	—

1792		Per Contra	Cr.				
Feb. 28	R	By Profit and Loss		9	108	6	2

Note, This *Accompt* must not be balanced by any thing else but *Profit* and *Loss*, because the several Things that are made *Dr.* to Cash, are of no Estimation in the merchantile Way, but are an entire *Loss*.

1792		Per Contra	Cr.	Hhds.	Mark			
Jan. 6	2	By *Elias Skinner*, at 9*l.* *per* Hhd. for		3	T P	5	27	—
Feb. 1	5	By *Elias Skinner*, at 9*l.* *per* Hhd. for		2	T P	5	18	—
21	8	By *Thomas Shaw*, at 11*l.* *per* Hhd. for		10	T P	9	110	—
				15			155	—

1792		Per Contra	Cr.				
Feb. 28	R	By Balance due to me		10	28	—	—

1792		Per Contra	Cr.				
Jan. 12	3	By Cash, received in full		1	27	—	—
Feb. 11	5	By sundry Accompts		—	110	—	—
18	7	By Cash, received in full		1	44	—	—
					181	—	—

Lisbon-Wine — Dr.

1792			Hhds.	Mark		l.	s.	d.
Jan. 9	2	To Broad Cloth, at 7*l. per* Hhd. for –	7	E I	2	49	—	—
Feb. 11	6	To Sundry Accompts, at 7*l per* Hhd. for	40	R M	—	280	—	—
15	7	To *Robert Uxley*, at 7*l per* Hhd. for –	10	R U	8	70	—	—
28	R	To Profit & Lois, gained by this Accompt			9	33	10	—
			57			432	10	—

William Lowfield, Esq; — Dr.

1792						
Jan. 10	2	To Hops – – – – – – – – –	2	66	3	—
26	4	To Shalloon – – – – – – – –	3	12	10	—
30	4	To *Norwich* Crape, for *William Warner*'s Assignment on him – – – – – –	8	50	—	—
				128	13	—

Thomas Johnson — Dr.

1792						
Jan. 15	3	To Sundry Accompts – – – – – –	—	256	14	$3\frac{3}{4}$

Stuffs — Dr.

1792			Pcs.	Yds.				
Jan. 19	3	To *John Herbert*, at 2*s. per* Yard –	20	240	3	20	—	—
Feb. 28	R	To Profit & Lois, gained by this Accompt			9	4	—	—
						24	—	—

John Hammond, Esq; — Dr.

1792						
Jan. 22	3	To Tobaco, to pay at sundry Times – –	1	167	—	5

Per Contra Cr.

1792			Hhds.	Mark		l.	s.	d.
Jan. 11	2	By Sir *Humphrey Parsons* at 8*l. per* Hhd. for	2	E I	4	16	—	—
13	3	By Cash, at 8*l.* 10*s. per* Hhd. for	3	E I	1	25	10	—
Feb. 1	5	By *Elias Skinner*, at 8*l. per* Hhd. for	2	E I	5	16	—	—
12	6	By *Brandon George*, at 8*l. per* Hhd. for	4	R M	5	32	—	—
19	7	By *Isaac Reynolds*, at 8*l. per* Hhd. for	14	R M	8	112	—	—
21	8	By *Thomas Shaw*, at 8*l. per* Hhd. for	7	R M	9	56	—	—
28	R	By Balance, unfold, at 7*l. per* Hhd. for	25	RM 15 RU 10	10	175	—	—
			57			432	10	—

Per Contra Cr.

1792					
Feb. 28	R	By Balance due to me	10	128	13	—

Per Contra Cr

1792						
Feb. 28	R	By Balance, due to me	10	256	14	$3\frac{3}{4}$

Per Contra Cr.

1792			Pcs.	Yds.				
Jan. 21	3	By Capt. *William Andrews*, at 2*s. per* Yard, for	20	240	4	24	—	—

Per Contra Cr.

1792						
Feb. 9	6	By sundry Accompts	—	67	—	5
28	R	By Balance due to me, payable *April* 20*th* next	10	100	—	—
				167	—	5

1792		Robert Moore Dr.		l.	s.	d.
Jan. 22	3	To Sundry Accompts	—	533	6	3
Feb. 25	8	To Cash for his Draft on me, paid to *John Ash*	1	66	13	9
				600	—	—

1792		John Osborne Dr.				
Jan. 23	4	To Canary	2	270	—	—

1792		Richard Remnant Dr.				
Jan. 24	4	To Canary, to pay in 3 Months	2	432	—	—

		Paper Dr.	Reams.			
1792						
Jan. 27	4	To *Martin Unwin*, at 10*s. per* Ream, to pay at sundry Times, for	1000	7	500	— —
Feb. 28	R	To Profit & Loss, gained by this Accompt		9	30	— —
			1000		530	— —

1792		Martin Unwin Dr.				
Jan. 28	4	To Sundry Accompts	—	500	—	—
Feb. 1	5	To *Elias Skinner*, for d° *Skinner*'s Assignment on *Unwin*, payable to me	5	20	—	—
17	7	To Tobacco	1	381	17	6
				901	17	6

					l.	s.	d.
1792		Per Contra Cr.					
Jan. 22	3	By Canary		2	500	—	—
Feb. 11	6	By *Liſbon* Wine, on Demand		6	100	—	—
					600	—	—
1792		Per Contra Cr.					
Feb. 23	8	By Caſh, received in full, by an Aſſignment on *James Jenkins*		1	270	—	—
1792		Per Contra Cr.					
Jan. 25	4	By ſundry Accompts		—	432	—	—
1792		Per Contra Cr.	Reams.				
Jan. 29	4	By *Robert Uxley*, at 10*s.* 6*d. per* Ream, for	500	8	262	10	—
Feb. 11	6	By *Liſbon* Wine, at 11*s. per* Ream, for	200	6	110	—	—
15	7	By *Robert Uxley*, at 10*s.* 6*d. per* Ream, for	300	8	157	10	—
			1000		530	—	—
1792		Per Contra Cr.					
Jan. 27	4	By Paper		7	500	—	—
Feb. 2	5	By *Iſaac Reynolds*, for *E. Skinner*'s Note on d° *Unwin*, now given to *I. Reynolds*		8	20	—	—
28	R	By Balance, due to me		10	381	17	6
					901	17	6

Norwich Crape

Dr.

			Pcs.	Yds.		l.	s.	d.
1792								
Jan. 29	4	To *Robert Uxley*, at 3*s.* 6*d. per* Yard for	100	1600	8	280	—	—
Jan. 28	R	To Profit and Loſs, gained by this Accompt			9	17	12	—
						297	12	—

Robert Uxley

Dr.

1792						
Jan. 29	4	To Paper	7	262	10	—
Feb. 13	6	To Serge	9	8	15	—
15	7	To ſundry Accompts	—	257	10	—
27	8	To Duroy	8	48	15	—
28	R	To Balance, due to him	10	322	10	—
				900	—	—

Iſaac Reynolds

Dr.

1792						
Feb. 2	5	To ſundry Accompts	—	120	—	—
19	7	To ſundry Accompts	—	252	—	—
				372	—	—

Duroy

Dr.

			Pcs.	Yds.				
1792								
Feb. 2	5	To *Iſaac Reynolds*, at 6*s. per* Yard, for	40	600	8	180	—	—
28	R	To Profit & Loſs, gained by this Accompt			9	7	10	—
						187	10	—

Sagathee

Dr.

			Pcs.	Yds.				
1792								
Feb. 2	5	To *Iſaac Reynolds*, at 2*s.* 6*d. per* Yard for	100	1200	8	150	—	—
28	R	To Profit & Loſs, gained by this Accompt			9	2	—	—
						152	—	—

		Per Contra	Cr. Pcs.	Yds.		l.	s.	d.
1792								
Jan. 30	5	By Sundry Accompts, at 4*s. per* Yard for	40	640	—	128	—	—
Feb. 14	7	By *Samuel Grainger*, at 4*s. per* Yard for	4	64	10	12	16	—
28	R	By Balance, unfold, at 3*s.* 6*d. per* Yard for	56	896	10	156	16	—
			100	1600		297	12	—

		Per Contra	Cr.					
1792								
Jan. 29	4	By *Norwich* Crape			8	280	—	—
Feb. 15	7	By sundry Accompts				620	—	—
						900	—	—

		Per Contra	Cr.					
1792								
Feb. 2	5	By sundry Accompts			—	330	—	—
28	R	By Balance due to me			10	42	—	—
						372	—	—

		Per Contra	Cr. Pcs.	Yds.		l.	s.	d.
1792								
Feb. 14	6	By *Samuel Grainger*, at 6*s.* 6*d. per* Yard	10	150	10	48	15	—
27	8	By *Robert Uxley*, at 6*s.* 6*d. per* Yard	10	150	8	48	15	—
28	R	By Balance, unfold, at 6*s. per* Yard	20	300	10	90	—	—
			40	600		187	10	—

		Per Contra	Cr. Pcs.	Yds.		l.	s.	d.
1792								
Feb. 14	6	By *Samuel Grainger*, at 2*s.* 10*d. per* Yard	10	120	10	17	—	—
28	R	By Balance, unfold, at 2*s.* 6*d. per* Yard	90	1080	10	135	—	—
			100	1200		152	—	—

1792		**Thomas Shaw** Dr.			*l.*	*s.*	*d.*
Feb. 4	5	To Cash, paid *William Smith*, by Order of dc. *Shaw* - - - - - - - - - - - -		1	100	—	—
21	8	To sundry Accompts - - - - - - - -		—	232	3	4
					332	3	4
		Serge Dr.					
			Pcs. Yds.				
1792 *Feb.* 10	6	To sundry Accompts, at 1*s.* *per* Yard	100 1400	1	70	—	—
28	R	To Profit and Loss gain'd by this Accompt - - - - - - - -		9	1	15	—
					71	15	—
1792		**Profit and Loss** Dr.					
Jan. 25	4	To *Richard Remnant*, lost by the Rebate of 432*l.* for 3 Months, at 5 *per Cent.* - - - - -		7	5	6	8
Feb. 9	6	To *John Hammond*, Esq; lost by an Abatement		6	—	—	5
26	8	To *Samuel Grainger*, abated in Composition -		10	43	15	—
28	R	To House Expences - - - - - - - -		5	108	6	2
—	R	To Stock gained by two Months trading -		1	218	3	6
					375	11	9

Note, This Accompt is always made Dr. to *Stock* for the Balance thereof, if there be a Gain in the Trade, and Cr. by *Stock* if there be a *Loss*: And the Reason is obvious enough: For if there be a *Gain*, it is evident that the Goods were sold for more than they were bought for, and therefore *Stock* must be Cr. by *Profit* and *Loss* for the same: the contrary, if there be a *Loss*, which seldom happens to a careful Trader.

Admit, therefore, a Man's whole *Stock* to consist of but one Sort of Goods; hence, as that is his *Stock*, the *Prime Cost* thereof, and the *Gain* must go together to balance the Cr. Side, which will consist of what was sold at an advantageous Price: For the Difference between the Prices of Goods bought, and sold out advantageously, must be the *Profit* arising from the Sale of those *Goods*: and as that must be placed on the Cr. Side of *Stock*, so *Profit* and *Loss* must be Dr. to *Stock*, for the same Balance or Gain, and not to any thing else.

For Example.

1. Suppose the Merchant's whole Stock should consist of *Pepper*, which is worth 68*l.* 8*s.* *Page* 1, then it must be

Pepper Dr.	Stock Cr.
To Stock - - 68*l.* 8*s.*	By Pepper - - 68*l.* 8*s.*

2. Suppose the *Pepper* to be all sold upon Trust to *Robert Moore* for 72*l.* 13*s.* 6*d.* then is

Robert Moore Dr.	Pepper Cr.
To Pepper - 72*l.* 13*s.* 6*d.*	By Robt. Moore 72*l.* 13*s.* 6*d.*

3. To balance this Accompt; as there is a *Gain* upon the Sale of the said *Pepper*: so for that *Gain* you must make

Pepper Dr.	Profit and Loss Cr.
To profit and Loss 4*l.* 5*s.* 6*d.*	By Pepper - 4*l.* 5*s.* 6*d.*

1792		Per Contra	Cr.		l.	s.	d.
Jan. 3	5	By Cash, received of *John James*, for *Shaw's* Use		1	100	—	—
21	8	By sundry Accompts — — — — — —		—	232	3	4
					332	3	4

1792		Per Contra	Cr.	Pcs.	Yds.			
Feb. 13	6	By *Robert Uxley*, at 15*d. per* Yard		10	140	8	8	15 —
	R	By Balance unsold, at 1*s. per* Yard		90	1260	10	63	— —
				100	1400		71	15 —

1792		Per Contra	Cr.				
Jan. 28	4	By *Martin Unwin*, gain'd by the Rebate of 500*l.* at 5 *per Cent.* — — — — — — —		7	4	18	10½
Feb. 28	R	By Tobacco — — — — — — — — — —		1	82	6	10½
—	R	By Pepper — — — — — — — — —		1	4	5	6
—	R	By Canary — — — — — — — — —		2	107	—	—
—	R	By Hops — — — — — — — — — —		2	7	—	10½
—	R	By *French* Wine — — — — — — — —		2	19	15	—
—	R	By Holland — — — — — — — — —		2	14	16	—
—	R	By Broad Cloth — — — — — — — —		2	5	15	—
—	R	By Shalloon — — — — — — — — —		3	—	16	8
—	R	By Drugget — — — — — — — — —		3	2	10	—
—	R	By *Oporto* Wine — — — — — — — —		5	30	—	—
—	R	By *Lisbon* Wine — — — — — — — —		6	33	10	—
—	R	By Stuffs — — — — — — — — —		6	4	—	—
—	R	By Paper — — — — — — — — —		7	30	—	—
—	R	By *Norwich* Crape — — — — — — — —		8	17	12	—
—	R	By Duroy — — — — — — — — —		8	7	10	—
—	R	By Sagathee — — — — — — — — —		8	2	—	—
—	R	By Serge — — — — — — — — — —		9	1	15	—
					375	11	9

4. To balance the Accompt of *Profit* and *Loss*, you must make

Profit and Loss	Dr.	Stock	Cr.
To Stock — —	4*l.* 5*s.* 6*d.*	By Profit and Loss	4*l.* 5*s.* 6*d.*

5. Then because *Robert Moore* has not paid for the *Pepper*, to balance his Accompt, you must make

Balance	Dr.	Robert Moore	Cr.
To Robert Moore	72*l.* 13*s.* 6*d.*	By Balance —	72*l.* 13*s.* 6*d.*

Lastly, To balance the whole Accompt, you must make

Stock,	Dr.	Balance	Cr.
To balance —	72*l.* 13*s.* 6*d.*	By Stock —	72*l.* 13*s.* 6*d.*

Hence it appears, by taking a Survey of these Statings, that *Stock* stands Cr. both by *Pepper* for the prime Cost, and by *Profit* and *Loss* for the *Gain* thereon; and that *Stock* is Dr. to *Balance* for the whole Value of the said *Pepper* sold to Advantage, which is equal to the *Prime Cost* and *Profit* taken together.

1792		Samuel Grainger Dr.		l.	s.	d.
Feb. 14	6	To sundry Accompts – – – – – – –	—	78	11	—

1792		Balance Dr.	Mark		l.	s.	d.
Feb. 28	R	To Cash remaining in Hand, carried to the next Ledger – –		1	8099	4	2½
—	R	To Canary, unfold, 5 Pipes, at 25*l. per* Pipe – – – –	R U	2	125	—	—
—	R	To Hops, unfold, 44 Bags, wt 132 *C.* 2 *qrs.* at 28*s. per C.* –	T S	2	185	10	—
—	R	To *French* Wine, unfold, 10 Hhds. at 3*l. per* Hhd. – – – –	R U	2	300	—	—
—	R	To Drugget, unfold, 20 Pieces, qt. 280 Yards, at 3*s.* 4*d. per* Yard	T S	3	46	13	4
—	R	To Sir *Robert Johnson*, due to me		3	30	—	—
—	R	To Sir *Humphrey Parsons*, due to me		4	16	—	—
—	R	To *William Baker*, Esq; due to me on Bond – – – – – –		4	500	—	—
—	R	To *William Warner*, due to me, to be paid *April* 30th next – –		4	34	7	—
—	R	To *Brandon George*, due to me –		5	32	—	—
—	R	To *Samuel Fairman*, due to me –		5	28	—	—
—	R	To *Lisbon* Wine, unfold, 25 Hhds. at 7*l. per* Hhd. – – – –	RM 15 RU 10	6	175	—	—
—	R	To *William Lowfield*, Esq; due to me		6	128	13	—
—	R	To *Thomas Johnson*, due to me –		6	256	14	3¾
—	R	To *John Hammond*, Esq; due to me, to be paid *April* 20th next –		6	100	—	—
—	R	To *Martin Unwin*, due to me –		7	381	17	6
—	R	To *Norwich* Crape, unfold, 56 Pcs. qt. 896 Yards, at 3*s.* 6*d. per* Yd.	R U	8	156	16	—
—	R	To *Isaac Reynolds*, due to me –		8	42	—	—
—	R	To Duroy, unfold, 20 Pieces, qt. 300 Yards, at 6*s per* Yard –	I R	8	90	—	—
—	R	To Sagathee, unfold, 90 Pieces, qt 1080 Yards, at 2*s.* 6*d. per* Yard	I R	8	135	—	—
—	R	To Serge, unfold, 90 Pieces, qt. 1260 Yards, at 1*s. per* Yard –	W B	9	63	—	—
					10925	15	4½

Note 1, Every *Article* under the Head of *Balance*, on the *Dr.* Side, is derived or brought from the *Cr.* Side of that particular Accompt, which is made *Cr.* by Balance.

2. These *Articles* taken together, make up the Whole of your present *Estate* in *Money*, *Goods*, and *Debts* due to you; and in your next *Books*, that is, in your *Journal* and *Ledger*, they must each of them be made *Dr.* to *Stock*, because each Particular is a Part thereof.

1792		Per Contra	Cr.	l.	s.	d.
Feb. 14	6	By Cash received in Part		1 28	11	—
26	8	By sundry Accompts		— 50	—	—
				78	11	—

1792		Per Contra	Cr.			
Feb. 28	R	By *Thomas Preston*, Esq; due to him, to be paid *May* 14th next		3 90	—	—
—	R	By *Robert Uxley*, due to him		8 322	10	—
—	R	By Stock, for the neat Proceed of my whole Estate		1 10513	5	4½
				10925	15	4½

Note 1, Every *Article* under the Head of *Balance* on the *Cr.* Side (the last only excepted) is derived or brought from the *Dr.* Side of that particular Accompt which is *Dr.* to *Balance*.

2. These *Articles* taken together make up the whole of what you owe or stand indebted to others: And as your *Stock* is obliged to make good those *Debts*; so, in your next *Journal* and *Ledger*, your *Stock* must be made *Dr.* to every one of them, they being so many *Crs.* to whom you are *obliged*.

3. The last *Article* only, where *Balance* is made *Cr.* by *Stock*, shews the neat *Produce* of your whole Estate, and what you are really worth, when all your *Debts* are paid.

4. This *Balance* is always placed on the *Cr.* Side (except your *Debts* should exceed) and in your next Books *Stock* must be credited with the same, for the whole Quantity and Value, because each Particular is *Dr.* to *Stock* for its respective Quantity and Value.

Lastly, If what you owe should at any Time exceed your *Cash*, *Goods* unsold, and *Debts* due to you, it will then look very bad; and the *Balance*, which then must be placed on the *Dr.* Side, shews that you are so much worse than nothing, which Sum, if it should be pretty large, will oblige you to call your *Creditors* to a Composition, in order to enable you to carry on Business again.

l.	s.	d.		l.	s.	d.
535	13	—	Stock	10830	14	10¼
10437	2	4	Cash	2337	18	1½
939	11	—	Tobacco	1021	17	10¾
68	8	—	Pepper	72	13	6
1150	—	—	Canary	1132	—	—
404	4	3¼	Hops	225	15	1½
570	—	—	*French* Wine	289	15	—
57	12	—	Holland	72	8	—
90	—	—	Broad Cloth	95	15	—
11	13	4	Shalloon	12	10	—
57	3	4	Drugget	13	—	—
100	—	—	*Thomas Preston*, Esq;	190	—	—
476	—	—	Sir *Robert Johnson*	446	—	—
250	—	—	*John Herbert*	250	—	—
580	—	—	Capt. *John Smith*	580	—	—
270	—	—	Capt. *William Andrews*	270	—	—
116	—	—	Sir *Humphrey Parsons*	100	—	—
700	—	—	*William Baker*, Esq;	200	—	—
50	—	—	*William Warner*	15	13	—
89	—	—	*Brandon George*	57	—	—
108	6	2	House-Expences	—	—	—
125	—	—	*Oporto* Wine	155	—	—
28	—	—	*Samuel Fairman*	—	—	—
181	—	—	*Elias Skinner*	181	—	—
399	—	—	*Lisbon* Wine	257	10	—
128	13	—	*William Lowfield*, Esq;	—	—	—
256	14	3¾	*Thomas Johnson*	—	—	—
20	—	—	Stuffs	24	—	—
167	—	5	*John Hammond*, Esq;	67	—	5
600	—	—	*Robert Moore*	600	—	—
270	—	—	*John Osborne*	270	—	—
432	—	—	*Richard Remnant*	432	—	—
500	—	—	Paper	530	—	—
901	17	6	*Martin Unwin*	520	—	—
280	—	—	*Norwich* Crape	140	16	—
577	10	—	*Robert Uxley*	900	—	—
372	—	—	*Isaac Reynolds*	330	—	—
180	—	—	Duroy	97	10	—
150	—	—	Sagathee	17	—	—
332	3	4	*Thomas Shaw*	332	3	4
70	—	—	Serge	8	15	—
49	2	1	Profit and Loss	4	18	10½
78	11	—	*Samuel Grainger*	78	11	—
23159	5	1	*End of the first Ledger.*	23159	5	1

THE

CASH-BOOK.

1792		Cash Dr.		£.	s.	d.
Jan. 1	1	To Stock	1	8000	—	—
2	2	To Holland, received in full	2	22	—	—
7	2	To Sir *Robert Johnson*, received in Part	3	100	—	—
12	2	To *Elias Skinner*, received in full	5	27	—	—
13	3	To *Lisbon* Wine, received in full	6	25	10	—
15	3	To Sir *Robert Johnson*, received in Part	3	190	—	—
18	3	To Capt. *John Smith*, received in full	4	580	—	—
23	4	To *Canary*, received in Part	1	290	—	—
25	4	To *Richard Remnant*, received in full for his early Payment	7	426	13	4
30	4	To *Norwich* Crape, received in Part of *William Warner*	8	28	—	—
				9599	3	4

1792		Cash Dr.		£.	s.	d.
Feb. 1	5	To Balance brought from the last Month	—	8518	8	11½
	5	To *Elias Skinner*, received in Part	5	90	—	—
3	5	To *Thomas Shaw*, received of *John James*, for *Shaw*'s Use	9	100	—	—
5	5	To *Brandon George*, received in full	5	57	—	—
6	5	To *Thomas Preston*, Esq; received in full	3	65	—	—
8	6	To sundry Accompts received in full	—	110	3	—
9	6	To *John Hammond*, Esq; received in Part	6	67	—	—
14	6	To *Samuel Grainger*, received in Part	10	28	11	—
18	7	To *Elias Skinner*, received in full	5	44	—	—
Err. 21	8	To *Thomas Shaw*, received in full	9	66	3	4
23	8	To *John Osborne*, received in full of *James Jenkins*	7	270	—	—
26	8	To *Samuel Grainger*, received in full of a Composition	10	6	5	—
				9422	11	3⅓

Note 1. The last *Line* but three, marked with *Error*, in the Margin, was done on Purpose to shew the Learner how to balance it in the like Case; which see on the *Cr.* Side.

2. The Error must not be added with the rest of the Money, when it is carried to the Ledger, because it was never received.

The End of the

1792		Per Contra Cr.	l.	s.	d.
Jan. 8	2	By Sir *Humphrey Parsons*, paid in full	100	—	—
14	3	By Tobacco, paid in full	298	—	—
17	3	By *William Baker*, Esq; paid in full	150	—	—
28	4	By *Martin Unwin*, paid in full	495	1	1½
31	5	By House-Expences, for sundry Charges this Month	37	13	3
—	R	By Balance, remaining in Hand, carried to the next Month	8518	8	11½
			9599	3	4

1792		Per Contra Cr.	l.	s.	d.
Feb. 2	5	By *Isaac Reynolds*, paid in Part	100	—	—
4	5	By *Thomas Shaw*, paid *William Smith*, by Order of d° *Shaw*	100	—	—
10	6	By Serge, paid in Part	20	—	—
11	6	By *Lisbon* Wine paid in Part	70	—	—
15	7	By *Robert Uxley*, paid in Part	100	—	—
16	7	By Tobacco, paid in Part	113	13	9
20	7	By *William Baker*, Esq; paid in Full	50	—	—
☞ 21	8	By *Error* on the Dr. Side	66	3	4
	8	By *Thomas Shaw*, paid in Full	66	3	4
22	8	By *William Baker*, Esq; lent him on Bond for 6 Months, at 5 *per Cent.*	500	—	—
25	8	By *Robert Moore*, for his Draft on me, payable to *John Ash*, or Order	66	13	9
28	8	By House-Expences, for sundry Charges this Month	70	12	11
—	R	By Balance, remaining in Hand, carried to the next Month	8099	4	2½
			9422	11	3½

Note 1. The last Line but nine, having the *Index* prefixed to it in the Margin, shews that it was inserted to balance the Error, committed on the Dr. Side of this Accompt.

2. The Error must not be added with the rest of the Money, when it is carried to the *Ledger*, because it was never paid.

first Cash Book.

THE

BOOK of HOUSE-EXPENCES.

	House-Expences Dr. to Cash.	l.	s.	d.	l.	s.	d.
1792 Jan. 1	Paid for 3 Rabbits	0	2	6			
2	a Load of Hay	1	16	0			
3	a *Cheshire* Cheese, wt. 57 ℔, at 4*d.* *per* ℔	0	19	0			
4	a Firkin of Butter, wt. 56 ℔, at 8*d.* *per* ℔	1	17	4			
5	a Load of Straw	1	7	0			
6	the Baker's Bill	0	17	0			
7	a Suit of Apparel	8	0	0			
					14	18	10
8	6 Mahogany Chairs	6	0	0			
9	the Coachman's Bill	0	17	7			
10	the Butcher's Bill	0	19	7			
11	2 ℔ Sausages	0	1	0			
12	Turnips and Potatoes	0	0	9			
13	Endive and Celery	0	0	4			
14	¼ ℔ Flour of Mustard	0	0	6			
15	the Brewer's Bill	0	10	0			
					8	9	9
16	the Smith's Bill	0	19	8			
17	3 Quarters of Oats, at 15*s.* *per* Quarter	2	5	0			
18	1 Quarter's Wages for the Cook	2	0	0			
19	a Goose	0	3	6			
20	a Set of China Ware	3	0	0			
21	a Gross of the best Corks	0	5	0			
22	a Turkey	0	5	0			
23	2 Fowls	0	3	6			
					9	1	8
24	1 Quarter's Salary to the Coachman	2	10	0			
25	1 *Gloucestershire* Cheese, wt. 21 ℔, at 3*d.* *per* ℔	0	5	3			
26	the Baker's Bill	0	19	6			
27	2 Hair Brooms	0	2	0			
28	3 Hearth Brushes	0	1	0			
29	a Gammon of Bacon	0	4	6			
30	2 Quarts of Pease	0	0	5			
31	the Butcher's Bill	1	0	4			
					5	3	0
					37	13	3
					912	04	

1792	House-Expences Dr. to Cash.	l.	s.	d.	l.	s.	d.
Feb. 1	Paid for a Load of Sand	0	6	0			
2	the House-maid, a Quarter's Wages	1	5	0			
3	the Brewer for a Barrel of Beer	0	10	0			
4	for Potatoes	0	0	3			
5	the Smith, for mending the Poker, Tongs, and Fire shovel	0	2	6			
6	for mending the Jack and Spits	0	2	6			
7	the Carpenter, for mending the Shelves in the Kitchen	0	7	6			
8	the Butcher's Bill	1	19	2	2	13	9
9	the Baker's Bill	0	19	10			
10	for 6 Chaldron of Coals	9	0	0			
11	the Mason for mending the Kitchen Floor	0	12	6			
12	the Footman, 1 Quarter's Wages	2	0	0			
13	the Cook's Bill for Greens, &c.	0	7	8			
14	the Chambermaid, a Quarter's Wages	1	10	0			
15	for a new Stove in the Parlour	4	10	0	16	9	2
16	ditto Dining room	6	0	0			
17	the Back-maker for some Brewing Vessels	7	8	0			
18	the Cooper, for 6 new Barrels	2	7	6			
19	the Coppersmith for 2 new Coppers	9	14	6			
20	the Bricklayer for setting the said Coppers	5	3	6			
21	the Smith for Iron work to the same	3	17	0	39	0	6
22	for a Mill to grind the Malt	1	16	0			
23	for a Quarter of Malt and 10 lb of Hops	3	4	0			
24	for a Load of Hay	1	16	0			
25	ditto of Straw	0	18	0			
26	the Baker's Bill	1	12	0			
27	the Butcher's Bill	2	16	6			
28	for 1 Dozen of Candles	0	7	0	12	9	6
					70	12	11

The End of the first Book of House-Expences.

The WASTE-BOOK.

LONDON, *March* 1, 1792.

An INVENTORY of my whole Eſtate, conſiſting of Money, Goods and Debts, owing to and by me *John Simmons*, taken this Day; and is as follows, *viz.*

		l.	*s.*	*d.*	*l.*	*s.*	*d.*
J.	*Imprimis*, I have in ready Money –	8099	4	2½			
J. R U	*Item*, 5 Pipes of Canary, at 25*l. per* Pipe – – – – –	125	0	0			
J. T S	44 Bags of Hops, wt. 132*C.* 2*qrs.* at 28*s. per C.* – – –	185	10	0			
J. R U	10 Hhds. of *French* Wine, at 30*l. per* Hhd. – – – –	300	0	0			
J. T S	20 Pieces of Drugget, qt. 280 Yards, at 3*s.* 4*d. per* Yard	46	13	4			
J. R M 15 / R U 10	25 Hhds. of *Liſbon* Wine, at 7*l. per* Hhd. – – – –	175	0	0			
J. R U	56 Pieces of *Norwich* Crape, qt. 896 Yards, at 3*s.* 6*d. per* Yd.	156	16	0			
J. I R	20 Pieces of Duroy, qt. 300 Yds. at 6*s. per* Yard – –	90	0	0			
J. I R	90 Pieces of Sagathee, qt. 1080 Yards, at 2*s.* 6*d. per* Yard	135	0	0			
J. W B	90 Pieces of Serge, qt. 1260 Yds. at 1*s. per* Yard –	63	0	0			
J.	Sir *Robert Johnſon* owes me – –	30	0	0			
J.	Sir *Humphrey Parſons* – – –	16	0	0			
J.	*William Baker*, Eſq; on Bond –	500	0	0			
J.	*William Warner*, to be paid *April* 30 next – – – – –	34	7	0			
J.	*Brandon George* – – – – –	32	0	0			
J.	*Samuel Fairman* – – – – –	28	0	0			
J.	*William Lowſield*, Eſq; – – –	128	13	0			
J.	*Thomas Johnſon* – – – – –	256	14	3¾			
J.	*John Hammond*, Eſq; to be paid *April* 20 next – – –	100	0	0			
J.	*Martin Unwin* – – – – –	381	17	6			
J.	*Iſaac Reynolds* – – – – –	42	0	0			
					10925	15	4¼
	I am indebted as follows, *viz.*						
J.	To *Thomas Preſton*, Eſq; to pay *May* 14 next – – –	90	0	0			
J.	To *Robert Uxley* – – – –	322	10	0			
					412	10	—

	London, *March* 2, 1792.	*l.*	*s.*	*d.*
J.	Sir *Robert Johnſon* has paid me in full — — —	30	—	—
	Note, This being a very plain Caſe, the Learner I preſume, by this Time, can tell that *Caſh* muſt be made Dr. Sir *Robert Johnſon* for the Sum received, and *Sir Robert Johnſon*, Cr. by *Caſh* for the ſame Sum; and therefore for the future, in all ſuch ſingle Caſes of paying and receiving Money, and of buying and ſelling Wares, either upon Truſt or preſent Payment, I ſhall omit any further Inſtructions concerning them, imagining what has been already ſaid to be ſufficient.			
	4			
J.	Bought of *James Allen*, at *Garraway's* Coffee-Houſe, the good Ship *James*, Burthen 300 Tons, or thereabout, for 1500*l.*			
	Paid 5 *per Cent.* down — — 75 0 0			
	And the reſt in 5 Days — — 1425 0 0			
		1500	—	—
	I have alſo ordered her to be repaired and fitted out with all Speed, for a Privateer againſt the *French*.			
	Note. This may be journalized two Ways, viz.			
	1. Make Ship *James* Dr. to *James Allen* for the whole Sum. Next make *James Allen* Dr. to *Caſh* for the Sum paid him, and *Caſh* Cr. by *James Allan* for the ſame Sum. Or,			
	2. Ship *James*, Dr. to *Sundry Accompts* for the whole Value; then make *Caſh* Cr. by Ship *James* for the Money paid down, and *James Allan* Cr. by the ſaid Ship for what remains due. I have made Choice of this latter Way.			
	6			
J.	Sold to *John Herbert*, $\frac{1}{16}$ Part of the aboveſaid Ship *James*, and received preſent Money — — —	125	—	—
	Note, The Part of the Ship *James*, in this Caſe, is to be eſteemed as Goods, and then it will be eaſy to conceive, that *Caſh* muſt be Dr. to Ship *James* for the Sum received, and Ship *James* Cr. by *Caſh* for the ſame Sum.			
	8			
J.	Sold to Capt. *John Smith* $\frac{1}{16}$ Part of the Ship *James*, and received preſent Money — — — — —	125	—	—
	I have alſo agreed to his going Maſter of the ſaid Ship			
	9			
J.	Paid *James Allan* in full for the Ship *James* — —	1425	—	—
	10			
J.	Sold to *William Baker*, Eſq; $\frac{1}{16}$ Part of the aboveſaid Ship, for which he is to pay in 7 Days — —	125	—	—

London, *March* 12, 1792.

		l.	*s.*	*d.*
J.	By an unlucky Accident laſt Night, 3 Iron Hoops broke off from one of the Hhds of *Liſbon* Wine, in Conſequence of which, one of the Staves gave way, whereby about 6 Gallons only were ſaved, which I ordered to be bottled off; the reſt was entirely loſt. The Prime Coſt of the ſaid Hhd. was — — —	7	—	—
	Note. Notwithſtanding that ſome of the Wine was ſaved, yet as it was not intended for ſale, the whole Hogſhead muſt go to the Accompt of *Profit* and *Loſs*, which muſt be made Dr. to *Liſbon* Wine for the Prime Coſt of the ſaid Hogſhead, and *Liſbon* Wine muſt be made Cr. by *Profit and Loſs* for the ſaid Hogſhead and its Value as aforeſaid.			
	14			
J.	Sold to *Robert Uxley* $\frac{1}{16}$ Part of the Ship *James*, for —	125	—	—
	17			
J.	*William Baker*, Eſq; has paid me for his $\frac{1}{16}$ Part of the Ship *James* — — — — — — — —	125	—	—
	20			
J.	Sold a Pipe of Canary to *William Dello*, for which he paid me in full — — — — — — — —	30	—	—
	21			
J.	Sold to Sir *Robert Johnſon* 20 Pieces of Drugget, qt. 280 Yards, at 3*s*. 6*d*. *per* Yard — — — —	49	—	—
	23			
J.	Paid *Thomas Preſton*, Eſq; in Part — — 89 7 $0\frac{3}{4}$ Abated me for my early Payment at 5 *per Cent.* — — — 0 12 $11\frac{1}{4}$	90	—	—
	Note, This Caſe is the ſame with that of *Jan.* 28, which ſee.			
	25			
J.	Sold to Sir *Robert Johnſon* $\frac{1}{16}$ Part of the Ship *James*, for which he has paid me in full — £125 0 0 He has alſo paid me in full of a Debt — 49 0 0	174	—	—
	Note, The Caſh here received is on a double Accompt, *viz.* 125*l.* for the Ship *James*, and 49*l.* more for a debt formerly due, and therefore you muſt, in this Caſe, make *Caſh* Dr. to *Sundry Accompts* for the whole Sum, and then you muſt make Ship *James* Cr. by *Caſh* for the 125*l.* paid you on her Accompt, and Sir *Robert Johnſon* Cr. by *Caſh* for the reſt.			
	26			
J.	Paid *Thomas Young*, Joiner, for Work done in the Ship *James* — — — — — — — — —	20	17	—
	Note, In this Caſe you are not to make *Thomas Young*, but Ship *James* Dr. to *Caſh* for the Joiner's Work, and *Caſh* Cr. by Ship *James* for the ſame, it being another Expence on the ſaid Ship.			

London, *March* 27, 1792.

		l.	s.	d.
J.	Paid *Thomas Pearce*, Rigger, for rigging the Ship *James*	27	14	6
	28			
J.	Paid *Dryden Smith*, Builder, for his repairing the Ship *James*	40	8	—
	30			
J.	Paid *Nathaniel Westall*, Painter, for painting the Ship *James*	7	4	6
	31			
J.	Paid fundry Charges this Month, as *per* Book of Houfe Expences	33	4	6
	April 1			
J.	*Richard Lamb*, of *Harwich*, fends me Word that he has bought for my Accompt, purfuant to an Order fent him the 4th of laft Month, 100 Quarters of Wheat, and fhipped it on board the good Ship *Swan*, *William Lyon*, Maſter, and conſigned it to *Jacob Van Hoove*, of *Amſterdam*, to ſell for my Accompt. That he alſo had paid fundry Charges on fhipping it, as *per* Invoice, all which, with his Commiſſion, at 1 *per Cent.* comes to — — —

London, *April* 10, 1792.

		l.	*s.*	*d.*
J.	Sold to *William Evans*, $\frac{1}{16}$ Part of the Ship *James*, and received prefent Money — — — —	125	—	—
	12			
J	Sold to *James Jackſon*, $\frac{1}{16}$ Part of the Ship *James*, and received prefent Money — — — — — —	125	—	—
	14			
J.	Sold to *Thomas James*, $\frac{1}{16}$ Part of the Ship *James*, and received prefent Money — — — — — —	125	—	—
	20			
J	*John Hammond*, has paid me in full — — — —	100	—	—
	24			
J.	Bought of *James Gray*, 100 Bags of Pepper, containing 3252*lb.* at 10*d. per lb* and paid prefent Money — — — (*l.* 135 *s.* 10 *d.* 0)			
J.	Which Pepper I have ſhipped on Board the good Ship *Mary*, *James Hilder*, Maſter, and conſigned the ſame to *Jacob Van Hoove* of *Amſterdam*, to ſell for my Accompt.			
J.	Paid Charges on ſhipping the ſaid Pepper as *per* Book of Charges of Merchandize (4 17 10)			
		140	7	10
	Note, As the Pepper is conſigned to *J. Van Hoove* to ſell for your Accompt, you muſt make Voyage to *Amſterdam*, conſign'd to *J. Van Hoove* Dr. to Caſh for the whole Expence, and Caſh Cr. by Voyage to *Amſterdam*, &c. for the ſame Sum.			
	25			
J.	*John Adams* has inſured my aforeſaid Adventure of Pepper, at the Rate of 5 *per Cent* which I have paid him — — — — — — — — — —	7	—	$4\frac{1}{2}$
	Note, This being an additional Charge on the above Voyage, you muſt make the ſaid Voyage Dr. to Caſh for the Money laid out, and Caſh Cr. by the ſame Voyage for the ſame Sum.			
	27			
J.	Paid *John Jones*, Butcher, his Bill on the Ship *James*	109	10	6
	30			
J.	*William Warner*, has paid me in full — — — —	34	7	—
J.	Paid ſundry Charges this Month, as *per* Book of Houſe-Expences — — — — — — — — —	39	16	10
	May 1			
J.	Paid *James Thatcher*, Baker, his Bill on the Ship *James*	86	18	6
	2			
J.	Paid *John Preſwick*, Rope-maker, his Bill on the Ship *James* — — — — — — — —	46	17	—

London, *May* 3, 1792.

		l.	s.	d.
J.	Paid *Richard Lamb*'s Draft on me to *William Angel*, which became due this Day, including the 3 Days of Grace	399	8	—
	Note, By looking back to *April* 2, the Time that you accepted the Bill, there was a Direction to make *R. Lamb* Dr. to *William Angel*, which discharged the Accompt of *Lamb*; and now, as you have paid the same, whether to *W. Angel* himself, or any other Person that may have received it of him, it matters not: so you must make *William Angel* Dr. to Cash for the Money paid, and Cash, Cr. by *William Angel* for the same Sum.			
	6			
J.	Paid *John Pepwell*, Anchorsmith, his Bill on the Ship *James*	73	11	6
	7			
J.	This Day the several Proprietors of the Ship *James* gave me a Meeting, and paid me their several and respective Parts of the foregoing Bills, except *Robert Uxley*, viz.			
	John Herbert — 70 17 0			
	John Smith — 70 17 0			
	William Baker, Esq; — 70 17 0			
	[Not paid] *Robert Uxley* — 70 17 0			
	Sir *Robert Johnson* — 70 17 0			
	William Evans — 70 17 0			
	James Jackson — 70 17 0			
	Thomas Jones — 70 17 0	566	16	—
	Note, 1. As these several Payments were made upon the Accompt of the Ship *James*; so Cash must be made Dr. to the said Ship for the same, and Ship *James* Cr. by Cash for the like Sum.			
	2. *Robert Uxley*, being one of the Proprietors, has not paid his Part, nor is there any Occasion for it, because you stand largely indebted to him already, and therefore you must make *R. Uxley*, Dr. to Ship *James* for his Part, and Ship *James* Cr. Or, you may make *Sundry Accompts* Drs. to Ship *James*, viz. Cash for the Sum received and *R. Uxley* for his Part, and Ship *James* Cr. by *Sundry Accompts* for the whole Sum: I have followed this last Method.			
	10			
J.	Paid *Robert Uxley* in full	76	14	9
	12			
J.	Received Advice from *Jacob Van Hoove*, that the Ship *Mary*, in which I had 100 Bags of Pepper, was unhappily lost on the Coast of *Holland*, and no Part of her Cargo saved. The Value was	140	7	10
	Note, By looking back to *April* 25, you will find that the said Pepper was insured by *John Adams*, who now becomes your Dr. for the same, by Virtue of that Insurance; therefore you must make *John Adams* Dr. to Voyage to *Amsterdam*, for the said Sum, and Voyage to *Amsterdam* Cr. by *John Adams* for the same Sum.			

London, *May* 14, 1792.

		l.	*s.*	*d.*
J.	*Jacob Van Howve of Amſterdam*, writes to me in his Letter of the 6th Inſtant, that he had diſpoſed of my 100 Quarters of Wheat, conſigned to him at 16 *Guilders*, 12 *Stivers per* Quarter, amounting in the whole to 1660 *Guilders*: That he had alſo paid for Cuſtom, and other neceſſary Charges, which, with his Commiſſion, came to 48 *Guilders*, 17 *Stivers*, to be deducted. And that the neat Proceed was 1611 *Guilders*, 3 *Stivers*, which at 35. 4*d. per £ Sterling* amounts to — —	161	2	3½
	Note, A *Stiver* is 1*d. Flem.* and a *Guilder* is 40*d.* See *Scholm. Aſſ.* p. 82. 33. 4*d.* : 1*L.* : : 1611*G.* 3 *St.* : 161*l.* 2*s.* 3½*d.*			
	2. As the above *Wheat* was conſigned to *Jacob Van-Howve*, for your own Accompt, ſo he becomes your Dr. whenever he diſpoſes of it, and therefore you muſt make *Jacob Van-Howve*'s Accompt Current Dr. to Voyage to *Amſterdam* for the neat Proceed of the ſame; and Voyage to *Amſterdam* Cr. by *Jacob Van Howve*, for the ſame Sum.			
	3. The Cr. Side, exceeding the Dr. that Difference will be the Gain by this Voyage.			
	17			
J.	Sold 1 Pipe of Canary to *William Coles*, and received of him for the ſame — — — —	30	—	—
	20			
J.	Ship *James* having been out upon a Cruiſe, has taken a *French* Merchant Ship richly laden, homeward bound, which was ranſomed for 40000*l.* Half of which, *viz.* 20000*l.* belongs to the Maſter and Men, and the other Half to the Owners; my Half of which I have received, and depoſited in the Bank of *England*, and comes to — —	10000	—	—
	Note, As the Money which you have received was upon the Accompt of Ship *James*: ſo Caſh muſt be made Dr. to the ſaid Ship, for the Sum received, and Ship *James* Cr. by Caſh for the ſame Sum.			
	22			
J.	This Day had 1000*l.* Bank Annuity, bearing Intereſt at 3*l. per Cent.* transferred to me at 94*l. per Cent.*			
	l s. d.			
	Bank Annuity — 9400 0 0			
	Brokage — — 12 10 0	9412	10	—
	The Reſt of the Money I have taken Home:			
	Note, In this Caſe you muſt make *Bank Annuity* Dr. to Caſh for the whole Sum expended, and Caſh Cr. by *Bank Annuity* for the ſame Sum. The remaining Part being taken Home, there need nothing be ſaid about it, becauſe it was underſtood to be in your own Poſſeſſion before. Or, you may make *Sundry Accompts* Drs. to Caſh, viz.			
	Bank Annuity for the Sum paid for the *Stock* bought, and *Profit and Loſs* for the *Brokage*: then make Caſh Cr. by *Sundry Accompts* for the whole Expence. Either Way will be right, though I have uſed the former.			

London, *May* 25, 1792.

		l.	*s.*	*d.*
J.	My present Dwelling-House being out of Repair, I have, by Order of *Thomas Preston*, Esq; (my Landlord) employed *James Hart*, Joiner, and have paid him in full — — — — — —	17	9	6
	Note. As you are not to be at the Charge of repairing your House yourself; so you must make your Landlord Dr. to Cash for the Money you have laid out on it, and Cash Cr. by your Landlord for the same Sum.			
	28			
J.	I have insured to *James Allen*, 200*l.* on the *Golden Fleece*, *John Abney*, Master, bound to *Jamaica*, at 4*l. per Cent.* Premium — — — — — — —	8	—	—
	Note, As you are the Underwriter in this Policy of Insurance, for the Sum of 200*l.* at 4*l. per Cent.* the said *James Allen* becomes your Dr. for that Sum, he not having paid the Money down: Hence if *James Allen* be made Dr. to *Insurance Accompt* for the aforesaid Premium, and *Insurance Accompt* Cr. by *James Allen* for the same Sum, the Accompt will be rightly stated.			
	31			
J.	Paid sundry Charges this Month, as *per* Book of House-Expences — — — — — — — — —	43	11	2
	June 2			
J.	Received from on Board the *Dolphin*, *Jacob Swaert*, Master, the following Goods, *viz.* 1000 Reams of fine Paper, 120 Pieces of Holland Cloth, and 100 Pieces of Long Lawn.			
J.	Which were consigned to me from *Abraham Van-Schouten*, Merchant, at *Roan*, to sell for his Accompt, for which I am to have 2 *per Cent.* for Sale, and 2 *per Cent.* for Employment, and am to make Returns in *Norwich* Crape, Duroy and Broad Cloth, as *per* Advice. Paid Freight, Custom, and other incident Charges on Receipt of the same — — —	196	17	6
	Note, As you have received the Goods for the Accompt of *Van Schouten*, and not for yourself, and having the Security in your own Hands, for the Money that you have laid out for him; so you must make *Goods for the Accompt of Abraham Van Schouten* Dr. to Cash for the Charges, and Cash Cr. by the said Goods for the same Sum.			
	5			
J.	Sold to *James Eaton* the 1000 Reams of Paper, for the Accompt of *Abraham Van-Schouten*, at 6*s. per* Ream, for which he has paid me in full — — — —	300	—	—
	Note, As *James Eaton* has paid for the Paper, so you must make Cash Dr. to *Goods for the Accompt of Abraham Van Schouten*, for the Quantity of Paper and its Value, and *Goods for the Accompt of Abraham Van Schouten* Cr. *by Cash* for the same.			

London, *June* 8, 1792.

		l.	s.	d.
J.	Sold to Sir *Robert Johnſon*, 120 Pieces of Holland, for the Accompt of *Abraham Van-Schooten*, at 3*l.* *per* Piece, for which he is to pay in 10 Days — —	360	—	—
	Note, As Sir *Robert* has not paid for the Holland, you muſt make him, Dr. to *Goods for the Accompt of Abraham Van Schooten* for the Value of the Holland, and *Goods for the Accompt of A. V. Schooten*, Cr. by Sir *Robert* for both Quantity and Value.			
	12			
J.	Sold to the above Sir *Robert Johnſon* 100 Pieces of Long Lawn, for the Accompt of *Abraham Van-Schooten*, at 2*l.* 10*s* *per* Piece — — — — —	250	—	—
	Received preſent Money — £100 0 0			
	The reſt in 12 Days — — 150 0 0			
	Note, 1, This may be journalized two Ways, as at *Jan.* 23. but take this Method, *viz.* make *Sundry Accompts* Dr. to *Goods for the Accompt of Abraham Van-Schooten* for the Value of the *Long Lawn*, viz.			
	Caſh for the Money received, and			
	Sir *Robert Johnſon* for the Reſt.			
	Then make *Goods for the Accompt of A. V. Schooten*, Cr. by *Sundry Accompts* for both Quantity and Value.			
	2. The *Goods* being all ſold, you may cloſe the Accompt by making the ſaid *Goods* Dr. to *Sundry Accompts*, viz. to *Profit and Loſs* for the Advantage you received by your Commiſſion, and to *Abraham Van Schooten*'s *Accompt Current* for the neat Produce: then make each of them Cr. by *Goods for the Accompt of Abraham Van-Schooten* for their reſpective Values, and 'tis done.			
	16			
J.	*Samuel Fairman* has paid me in full — — —	28	—	—
	18			
J.	Sir *Robert Johnſon* has paid me in Part — — —	360	—	—
	19			
J.	Sold to *Samuel Fairman* 10 Hhds. of *Liſbon* Wine, at 10*l.* *per* Hhd. — — — — — — — —	100	—	—
	23			
J.	*William Lowſield* Eſq; has paid me in full — —	128	13	—
	24			
J.	Sir *Robert Johnſon* has paid me in full — — —	150	13	—
J.	Due to me Half a Year's Dividend on 10000*l.* Bank Annuity — — — — — — —	150	—	—

London, *June* 27, 1792.

		l.	s.	d.
J.	Sold to *James Hicks* 10 Hhds. of *Lisbon* Wine, at 10*l.* 10*s. per* Hhd. and received prefent Money —	105	—	—

28

Shipped on board the *Goodwill*, *William Higgins*, Maſter,

		l.	s.	d.
My own	56 Pieces of *Norwich* Crape, qt. 896 Yards, at 4*s. per* Yard — —	179	4	0
My own	20 Pieces of Duroy, qt. 300 Yards, at 6*s.* 6*d. per* Yard, — —	97	10	0
My own	22 Pieces of Broad Cloth, at 18*l.* *per* Piece, (Paid for) — —	396	0	0
My own	Charges thereon as *per* Invoice —	10	7	6
My own	My Commiſſion on 683*l.* 1*s.* 6*d.* at 2 *per Cent.* — — — —	13	13	3
		696	14	9

All which go conſign'd to *Abraham Van Schooten*, Merchant at *Roan*, for his own Accompt and Riſque.

Note 1, As the foregoing Goods are conſigned to *Van-Schooten*, for his own Accompt, and not for yours, ſo whether they ever come to his Hands or not, you muſt make *Van Schooten's Accompt Current* Dr. to *Sundry Accompts* for the whole Charge, *viz.*

To *Norwich* Crape for its Quantity and Value.
To *Duroy* for the ſame;
To *Caſh* for the *Broad Cloth*, becauſe you have bought it, and paid for it, but not entered it in your Books, and alſo for the Charges on Shipping; and
To *Profit* and *Loſs* for your Commiſſion.

☞ The Commiſſion comes to but 13*l.* 13*s.* 2*d.* 3 *grs.* though put down 13*l.* 13*s.* 3*d.* which Thing is often done, not by Miſtake, but for the Purpoſe.

2. Then make each of them Cr. by *Van Schooten's Accompt Current* for its reſpective Quantity and Value, and the whole will be right.

3. The Difference between the Dr. and Cr. Sides in *Van Schooten's Accompt Current* will ſhew what he owes you, or you owe him, which muſt be brought to Accompt the next Time you are employed by him; or it may be done by Draft.

30

J.	Paid ſundry Charges this Month, at *per* Book of Houſe Expences — — — — — — — — — —	40	8	10

London, *July* 4, 1792.

		l.	s.	d.	l.	s.	d.
J.	Shipped on Board the *Goldfinch*, *William Davis*, Maſter.						
Caſe J J	1 Caſe, containing 100 Silver Watches at 3*l* each, bought of *William Warner*	300	0	0			
Bale J J	1 Bale of Scarlet Cloth, containing 20 Pieces, at 20*l per* Piece, bought of *William Lowſield*, Eſq;	400	0	0			
Hhds. 1 to 50 each J J	30 Hhds. of Tobacco, containing 170C. Weight, bought of *Thomas Johnſon*, at 4*l*. 6*s*. 4*d*. *per C.*	733	6	8			
	Paid Cuſtom, Freight, and other Charges on ſhipping the ſame	29	13	0			
					1463	9	8
	The Drawback on the ſaid Tobacco, at 2*l*. 11*s*. 4*d per C.* amounts to				436	6	8

All which are conſigned to *Jacques Jolliffe*, Merchant, at *Copenhagen*, to ſell for the joint Accompt of *Samuel Smith* and myſelf, each Half, and are numbered and marked as *per* Margin.

Note 1. In order to Journalize this Accompt rightly, you muſt make *Voyage to Copenhagen* in Comp. between *Samuel Smith* and ſelf, each Half, conſigned to *Jaques Jolliffe* Dr. to *Sundry Accompts*, viz.

To *William Warner*, for the Watches, and their Value;
To *William Lowſield*, Eſq; for the Scarlet Cloth and its Value;
To *Thomas Johnſon* for the Tobacco, and its Value; and
To *Caſh* for the Charges.

2. Then each of them muſt be made Cr. by the ſaid *Voyage* for the Goods, and their Values reſpectively.

3. As you are concerned in Partnerſhip, your Partner's *Accompt Current* muſt be made Dr. to his *Accompt in Company* for his Half of the ſaid Goods and Charges.

4. For the Drawback on the Tobacco, you muſt make the *Commiſſioners* of the *Cuſtoms* Dr. to the ſaid *Voyage in Company* for the Value of the Drawback, becauſe the Tobacco is to be exported.

5. As you are ſuppoſed to be the principal Actor in this Caſe, you muſt alſo make your Partner's *Accompt in Company* Dr. to his *Accompt Current* for his half Part of the Drawback now, or let it alone till the *Commiſſioners* pay you; however I have done it now.

6. The young *Book-keeper*, perhaps, may be at a Loſs for the Meaning of the Word *Drawback*, and therefore I give him this ſhort Explanation.

When Goods are imported, they pay a Duty to the King; and when theſe Goods, or any Part of them are exported again, the *Commiſſioners* of the *Cuſtoms* pay back again ſo much of the Money they had received, as is in Proportion to the Quantity of Goods exported; and the Money ſo repaid is called the *Drawback*.

London, *July* 9, 1792.

		l.	*s.*	*d.*
J.	Ship *James*, after a ſmart Engagement with a *French* Merchant-man, took her, but afterwards ſhe was ranſomed for 50000*l.* the Half Part coming to the Owners is 25000*l.* my Half whereof as being Half Owner, (which I have received) comes to — —	12500	—	—
	Note, This muſt be journalized exactly as p. 7, *May* 20.			
	12			
J.	This Day had 12000*l.* *Old South Sea* Annuity tranſferred to me at 91 ½ *per Cent.* *l. s. d.*			
	Old South Sea Annuity — 10900 0 0			
	Paid Brokage — — — 13 14 6			
		10993	14	6
	Note, Here you muſt make *Old South Sea Annuity* Dr. to *Caſh* for the Money that you have laid out; and *Caſh* Cr. by *Old South Sea Annuity* for the ſame Sum. Vide *May* 22, p. 7.			
	14			
J.	I have inſured 200*l.* on the Scarlet Cloth that Sir *Humphrey Parſons* has ſhipp'd on board the *Falcon* from *London* to *Smyrna*, at 1 *per Cent.* to be paid upon News of her ſafe Arrival there — — —	16	—	—
	Note, As you have not received the *Premium*, therefore you muſt make Sir *Humphrey* Dr. to *Inſurance* for it, and *Inſurance* Cr. by Sir *Humphrey* for the ſame Sum.			
	17			
J.	Bought of *John Marſh*, of *Mancheſter*, 5628*lb.* of ſu perfine Thread at 14*s.* 10 ½*d. per lb.* — — — —	4185	16	6
	To pay at three two Months as follows, as *per* 3 Bills delivered, *viz.*			
	The firſt of 2185*l.* 16*s* 6*d.* to pay 17 *September* next;			
	The ſecond of 1000*l.* to pay 17 *November* next; and			
	The third of 1000*l.* to pay 17 *January* next.			
	Which Thread is for the Accompt of *James Severn* and Self, each Half, myſelf having the Diſpoſal of the ſame.			
	Note 1. As the *Thread* is in Comp. you muſt make *Thread in Comp.* between *James Severn* and Self, each Half, Dr. to *John Marſh*, for the Quantity and its Value; then make *John Marſh* Cr. by *Thread in Comp.* &c. for the ſame Sum.			
	2. Becauſe you have a Partner, you muſt make his *Accompt Current* Dr. to his *Accompt in Comp.* for his Half of the ſaid *Thread*, and your Partner's *Accompt in Comp.* Cr. by his *Accompt Current* for the ſame Sum.			
	20			
J.	*Jacques Jolliffe* of *Copenhagen*, writes me word in his Letter of the 12th Inſtant, that he had received the Goods conſigned to him, for the joint Accompt of *Samuel Smith* and Self; and the Commiſſioners of the Cuſtoms being made Dr. to that Voyage for a Drawback on 30 Hhds. of Tobacco, Part of the Goods conſigned to the ſaid *Jaques Jolliffe*, I have received the ſaid Drawback, which is — — —	436	6	8

London, *July* 20, 1792. | *l.* | *s.* | *d.*

Note 1. In this Case you are only to clear the *Commissioners*, and therefore you must make *Cash* Dr. to them for the Money received, and *Commissioners of the Customs* Cr. by *Cash* for the same Sum.

2. This *Transaction*, to some, may seem a little too hasty; but as some Persons are more successful in *Trade* than others, the whole of this *Voyage*, in all its following Circumstances, may be looked upon as happy in its quick Return.

23

J. Paid sundry Charges in bringing the Thread in Comp. between *James Severn* and Self, into my Warehouse. | 17 | 14 | 6

Note 1, This being an additional Charge on the said *Thread*, you must make that Dr. to Cash for the Money paid, and Cash Cr. by the said *Thread* for the same Sum.

2. Then, because your Partner is concerned in the said Charges by you paid, you must make his *Accompt Current* Dr. to his *Accompt in Comp.* for his Half; and your Partner's *Accompt in Comp.* Cr. by his *Accompt Current* for the same Sum.

24

J. This Day *John Adams* came to pay me his Insurance on my 100 Bags of Pepper lost, which was done as follows, *viz.*

	l.	*s.*	*d.*
Drawback on 140*l.* 7*s.* 10*d.* at 8 *per Cent.*	11	4	7
Received in Cash	129	3	3
	140	7	10

Note 1. On the Payment of *Insurance*, it is customary for the paying Man to receive a *Drawback* of 6, 7, or more *per Cent.* Hence *Profit* and *Loss*, and Cash must be made Drs. to *Adams* for their respective Sums, and *Adams* Cr. by *Sundry Accompts* for the whole Sum.

2. The *Drawback* is 11*l.* 4*s.* 7½*d.* but the ½ is purposely omitted.

26

J. Received of Sir *Humphrey Parsons* in Part — — — | 16 | — | —

28

J. Sold *Timothy Hart*, and Comp. 1000*lb.* of Thread, in Comp. between *James Severn* and Self, at 18*s. per lb.* | 900 | — | —

For which they are to pay in 3 two Months, that is to say, on *September* 28, *November* 28, and *January* 28, at 300*l.* each Payment, as *per* 3 Notes received.

Note 1. It is evident enough that *T. Hart* and Comp. must be made Dr. to *Thread in Comp.* between *James Severn* and Self for the Value; and that the said *Thread* must be made Cr. by *T. Hart* and Comp. for both Quantity and Value.

2. As you have a Partner, you must also make his *Accompt in Comp.* Dr. to his *Accompt Current* for his Half of the said *Thread* sold as above, *viz.* 450*l.* and then make your Partner's *Accompt Current* Cr. by his *Accompt in Comp.* for the same Sum.

☞ I find a Difference of Opinions with regard to the making a Partner's *Accompt in Comp.* Dr. to his *Accompt Current* for Goods sold but not paid for: Some choosing to do it as soon as the Goods are sold, though upon Credit, while others omit

London, *July* 28, 1792.

	l.	s.	d.
the Entry till the Money is paid. But I really think that the former Way is the more eligible; because when the Goods are all sold, and the Accompt closed, each *Partner's Accompt Current* shews what is due to him, and consequently, what that Partner, who keeps the Accompt, has to pay him.			
31			
J. Paid sundry Charges this Month, as *per* Book of House-Expences — — — — — — — — — —	21	18	—
August 3			
J. Sold to *Abraham Sanders* 1000*lb.* of Thread in Comp. between *James Severn* and self, at 18*s.* *per lb.* for which I have received present Money — — —	900	—	—
Note, This Entry differs so very little from that of the 28th ult. in the manner of journalizing, that it can scarcely be called a Difference, only making *Cash* Dr. to *Thread in Comp.* instead of the Person; the other Part of making your Partner's *Accompt in Comp.* Dr. for his Half is the same as in that.			
6			
J. Paid sundry Charges in refitting the Ship *James*, as *per* Bills — — — — — — — — — —	207	5	—
Note 1. As the Money was paid on the Accompt of Ship *James*, she must be made Dr. to *Cash* for the same, and *Cash* Cr. by the said Ship for the like Sum.			
2. Make each Partner Dr. to the said Ship for his 1-16th Part of the said Charges, *viz.* 12*l.* 19*s.* 0½*d.* and Ship *James*, Cr. by *Sundry Accompts* for their several Sums taken together, *viz.* 103*l.* 12*s.* 6*d.*			
8			
J. *Jaques Jolliffe* of *Copenhagen*, by his Letter of the 2d Instant, writes me Word, that he had the good Fortune to dispose of all the Effects consigned to him for the joint Accompt of *Samuel Smith* and self, soon after he received them; the neat Proceed whereof, deducting all Charges and his Commission thereon, as *per* his Accompt of Sale, amounts to 10040 Rix Dollars, Exchange at 5*s.* *per* Dollar — — —	2510	—	—
Note 1, *Jaques Jolliffe* having disposed of all the Effects, you must now clear *Voyage* to *Copenhagen*, by making *Jolliffe's Accompt Current* Dr. to the *Voyage* for the neat Produce of the same; and the said Voyage Cr. by *J. Jolliffe's Accompt Current* for the same Sum.			
2. Your Partner's *Accompt in Comp.* must be made Dr. to his *Accompt Current*, and his *Accompt Current* Cr. by his *Accompt in Comp.* for his Half of the said neat Produce.			
12			
J. *Johannes Scheelhase* having Occasion to go to *Copenhagen*, has desired me to draw a Bill on *Jaques Jolliffe* for the aforesaid 10040 Rix Dollars, payable to the said *Scheelhase*, which I have accordingly done, he paying me 5*s.* 0½*d.* *per* Dollar, which comes to —	2520	9	2

London, *August* 12, 1792.

Note 1. This is called buying a Bill, and is much safer to travel with than so much Money.

2. As you have received the Money, and as it concerns, in this Case, *Jaques Jalliffe* more than *Johannes Schedbase*, you must make *Cash* Dr. to sundry Accompts for the whole Sum, viz.

To *Jaques Jalliffe's Accompt Current* for the Money due from him to you, viz. 2510*l.*

To *Profit and Loss* for your Half of the Gain on the said *Dollars*, viz. 5*l.* 4*s.* 7*d.* and to *Samuel Smith's Accompt Current* for his Half, this being an additional Gain on the said *Voyage*, then make each of them Cr. by *Cash* for their respective Sums.

Thus will the Balance of your Partner's *Accompt in Comp.* shew what he has gained by Trade; and likewise the *Balance* of his *Accompt Current* shew what you are to pay him.

3. The Balance of your Partner's *Accompt in Comp.* must be carried to *Voyage to Copenhagen* by making it Cr. by *Voyage to Copenhagen*, for his half Share of the gain thereof, and *Voyage to Copenhagen* Dr. to Partner's *Accompt in Comp.* for the same Gain.

4. The *Balance* of the said Voyage will be your own clear Gain, which will also be the same with your Partner's; and therefore you must make *Voyage to Copenhagen*. Dr. to *Profit and Loss* for your own Half Share of the Gain, and *Profit and Loss*, Cr. by *Voyage to Copenhagen* for the same Sum: thus will this Accompt be closed.

14

J. Upon examining the List at *Lloyd's* Coffee-House, I found the good Ship *Falcon* was lost on the Rocks of *Scilly*, and very little of her Cargo saved, but none of the Scarlet Cloth on which I had insured to Sir *Humphrey Parsons* — — — — — — — — — 200 — —

Note, As you have not yet paid the Money, you must make *Insurance* Dr. to Sir *Humphrey Parsons* for the Sum insured, and Sir *Humphrey Parsons* Cr. by *Insurance* for the same Sum.

15

J. My Brother-in-law *Christopher Verax* being dead, there is due to me from his Executor Mr. *William Warner* 1000 — —

Note, Your Brother-in-Law, *Verax* being dead, you have now a Claim for the above-mentioned Sum, by Virtue of his last Will, which you could not have while he was living. Hence as *William Warner* is his Executor, he becomes your Dr. of course, and accordingly must be made so in your Books, and *Profit and Loss* must be made Cr. by *William Warner* for the same Sum.

17

	l.	*s.*	*d.*	
J. *William Simpson*. Cooper, has by my Order bottled off 1 Hhd. of *French Wine*, Value	30	0	0	
1 D° *Lisbon Wine* — — — — — —	7	0	0	
for the Use of the Family				37 — —

Note. As the *French* and *Lisbon* Wines were bottled off for the Use of the House, and not to be sold, you must here make *House-Expences* or *Profit and Loss* Dr. to *Sundry Accompts* for the two Hhds. thus set aside out of Trade at their prime Cost; then make each of them Cr. by *House-Expences* or by *Profit and Loss* for their Quantities and Values respectively. I have used *House-Expences*.

London, *August* 20, 1792.

		l.	s.	d.
J.	This Day received the unfortunate News, that Ship *James* was taken by a *French* Privateer of superior Force and carried into *Brest*.			
	Note, This Paſſage being a Matter of Information, more than any thing elſe; and as the ſaid Ship has already made a ſufficient Gain, no journalizing need be made, but the whole Accompt of the ſaid Ship may be balanced, and thereby the clear Gain be known.			
	22			
J.	*William Baker*, Eſq; has paid me Half a Year's Intereſt, which is due this Day on the 500*l.* lent him *Feb.* 22 laſt – – – – – – – – – – – –		12	10 —
	Note, In this Caſe you are to make *Caſh* Dr. to *Profit and Loſs*, or to *Intereſt Accompt* (I have made it to *Profit and Loſs*) and not to the Man that you received it of for the Sum ſo received, and *Profit and Loſs* Cr. by *Caſh* for the ſame Sum.			
	23			
J.	This Day the ſeveral Proprietors of the Ship *James* met, and paid me their ſeveral Parts of the Charges by me paid the 6th Inſtant, belonging to the ſaid Ship, *viz.*			
	John Herbert – – 12 19 0¾			
	John Smith – – 12 19 0¾			
	William Baker, Eſq. 12 19 0¾			
	Robert Uxley, – – 12 19 0¾			
	Sir *Robert Johnſon* 12 19 0¾			
	William Evans – – 12 19 0¾			
	James Jackſon – – 12 19 0¾			
	Thomas Jones – – 12 19 0¾			
		103	12	6
	Note, In this Caſe you are only to make *Caſh* Dr. to *Sundry Accompts* for the Money received, and each Man, Cr. by *Caſh* for his reſpective Sum by him paid.			
	26			
J.	The three Bills given by me to *John Marſh*, of *Mancheſter*, for Thread in Comp. between *James Severn* and myſelf, were this Day brought to me for Acceptance by the following Perſons, which I have accordingly accepted, *viz.*			
	Thomas Preſton for 2185*l.* 16*s.* 6*d* payable 17 *Sept.* next.			
	Sir *R Johnſon* for 1000 0 0 d° 17 *Nov.* next.			
	Robert Uxley for 1000 0 0 d° 17 *Jan.* next.			
		4185	16	6
	Note, This is no more than transferring the Accompt from *Marſh* to the ſeveral Poſſeſſors of thoſe Bills; and by your Acceptance of them *Marſh* is paid, and therefore muſt be diſcharged; conſequently you muſt make *John Marſh* Dr. to *Sundry Accompts* for the whole Sum due from you, and each Man Cr. by the Sum of that particular Bill which is in his Poſſeſſion.			

London, *August* 28, 1792.

		l.	s.	d.
J.	Bought of *Andrew Collins*, the Ship *Hopewell*, Burthen 300 Tons, *John Hill*, Maſter, for which I have paid down	1200	—	—
	31			
J.	Paid ſundry Charges this Month, as *per* Book of Houſe-Expences	21	17	6
	September 3			
J.	Sent to Mr. *William Warner*, Executor to the laſt Will and Teſtament of my late Brother-in-law, *Chriſtopher Verax*, 1 Hhd. of *French* Wine as a Preſent; the prime Coſt whereof is *Note*, The Wine thus given, muſt here be looked on as loſt, becauſe not ſold, nor any Value received thereon; therefore you muſt make *Profit* and *Loſs* Dr. to *French Wine*, for the Value of the ſaid Hhd. and *French Wine*, Cr. by *Profit* and *Loſs* for the ſame Sum.	30	—	—
	5			
J.	Paid Sir *Humphrey Parſons* the Balance of our Accompt, which was	184	—	—
	viz. In Caſh — 172 0 0 Drawback on 200*l.* at 6 *per Cent.* — 12 0 0			
		184	—	—
	Note, It is cuſtomary, on the Payment of *Inſurance*, to have a *Drawback* of 4, 5, 6, or more *per Cent.* and as Sir *Humphrey* has not paid the Premium of 16*l.* there remains on the Balance of the Accompt but 184*l.* to be paid by you; but as you demand a *Drawback* of 6 *per Cent.* you are to pay him, in reality no more than 172*l.* Hence, to ſtate the Accompt right, you muſt make Sir *Humphrey* Dr. to Sundry Accompts for the 184*l.* then make Caſh Cr. by Sir *Humphrey* for the Sum paid him, and *Profit* and *Loſs* Cr. for the *Drawback*.			
	7			
J.	Sold the Ship *Hopewell* to *Abraham Sanders* and received of him two Bank Notes for — 1500 0 0 One Warrant to be paid by the Treaſurer of the *South Sea* Company, for — 100 0 0	1600	—	—
	Note, In this Caſe the *Bank Notes* and the *Warrant* may be eſteemed as *Caſh*, and as ſuch made Dr. to the ſaid *Ship*, and the ſaid Ship Cr. by Caſh, both of them for the Value of the ſaid Notes and Warrant.			

London, *September* 9, 1792.	*l.*	*s.*	*d.*
J Received Advice from *Timothy Sutton*, of *Barbadoes*, that he hath according to my Order, ſhipped on board the *Whale*, *John Miller*, Maſter, 45 Cheſts of Sugar, qt. neat 223 *C.* 2 *qrs.* 7*lb.* Avoirdupois, at 15*s.* *Sterling per C.* including the Charges of ſhipping	167	13	5¼
Which Sugar, although conſigned to me, is for the Accompt of *John Parrot*, *George Hale*, and ſelf, each ⅓, my two Partners having agreed to allow me 2 *per Cent.* on their own Parts for Warehouſe-Room, and my Care on the Sale thereof.			

Note 1, After *Sutton* had received your Order, and taken Care to ſhip the Sugar, it was then no longer his, but yours, and you are obliged to ſtand the Chance of the Seas, and become Dr. to him, whether it ever comes to your Hands or not. Hence,

2. You muſt make Voyage from *Barbadoes* Dr. to *Timothy Sutton*, for the whole Charge of the Sugar, and *Timothy Sutton* Cr. by Voyage from *Barbadoes* for the ſame Sum.

3. As you have Partners, you muſt make each Man's *Accompt Current* Dr. to his *Accompt in Comp.* for the third of the ſaid Charge, and each Man's *Accompt in Comp.* Cr. by his *Accompt Current* for the like Sum.

11

	l.	*s.*	*d.*
J Received from *Nathaniel Keeble*, of *Hull*, 150 Pieces of *Yorkſhire* Cloth, which he bought for my Accompt, purſuant to my Order of the 24th ult. at 7*l.* 10*s.* *per* Piece - - - - - -	1125	0	0
Paid Charges on bringing the ſame into my Warehouſe - - - - - -	27	4	6
	1152	4	6
J. Received alſo from D° *Keeble*, 50 Pieces of the ſame Cloth, which he deſires me to diſpoſe of for his Accompt.			
J. Paid Charges on bringing the ſame into my Warehouſe	11	4	8

Note, 1, The firſt 150 Pieces of *Yorkſhire* Cloth, are for your own Accompt, and therefore you muſt make *Yorkſhire* Cloth Dr. to *Sundry Accompts*, viz.

To *Nathaniel Keeble* for the Quantity you have received of him, and its Value; and

To Caſh for the Charges by you paid in bringing the ſame Home;

Then make each of them Cr. by *Yorkſhire Cloth* for their reſpective Sums.

2. The other 50 Pieces are for the Accompt of ditto *Keeble*, and therefore as you have the *Cloth* in your own Hands, you need only make *Yorkſhire Cloth* for the Accompt of *Nathaniel Keeble* of *Hull* Dr. to *Caſh* for the Charges that you have been at in bringing it into your Warehouſe, naming the Quantity; and *Caſh* Cr. by ditto Cloth, &c. for the ſame Expence.

London, *September* 15, 1792.

		l.	s.	d.
J.	Received the 45 Chests of Sugar from on board the *Whale*, consigned to me by *Timothy Sutton* of *Barbadoes*	167	13	5¼
	Paid Custom thereon, at 4*s*. 9$\frac{90}{100}$*d*. *per C*. on 223*C*. 2*qrs*. 7*lb*. — 53 18 8¼			
	Freight at 4*s*. *per* Chest — 9 0 0			
	Lighterage — 1 7 3			
	Cartage — 2 10 7	66	16	6¼

C.	*D.*	*C. qrs. lb.*	*£.*	*s.*	*d.*
Note 1. 1 :	57.9 : :	223 2 7 :	53	18	8¼

2. As you have received the *Sugar*, you muſt firſt make *Sugar in Comp.* with *John Parrot*, *George Hale* and ſelf, each one third Dr. to *Sundry Accompts* for the whole Charge, viz. to Voyage from *Barbadoes* for the Quantity and its Value, and to Caſh for the Charges in bringing the ſame home; then make each of them Cr. by *Sugar in Comp. &c.* for its reſpective Value,

3. Your Partners alſo muſt each of them have his *Accompt Current* made Dr. to his *Accompt in Comp.* for his third of the ſaid Charges, and his *Accompt in Comp.* Cr. by his *Accompt Current* for the ſame.—The like for the firſt Value was done before.

20

		l.	s.	d.
J.	Paid *Thomas Preſton*, Eſq; my Note given to *John Marſh*, of *Mancheſter*, and by him aſſigned to d° *Preſton*.			
	Paid — 2185 16 0			
	Abated me — 0 0 6	2185	16	6

Note, In this Caſe you muſt make *T. Preſton* Dr. to *Sundry Accompts*, viz. To Caſh for the Money paid, and to *Profit and Loſs* for the Gain made by the Abatement of the 6*d*. then make each of them Cr. by their reſpective Sums.

22

		l.	s.	d.
J.	Sold to *James Jackſon* the 45 Chests of Sugar in Comp. with *John Parrot*, *George Hale* and ſelf, containing neat 223*C*. 2*qrs*. 7*lb*. at 4*l*. *per C*. together with my own 8 Hhds. of *French* Wine, at 35*l*. *per* Hhd.			
	Sugar in Comp. — 894 5 0			
	French Wine of my own — 280 0 0	1174	5	—
	For all which I have received			
	In Caſh — 200 0 0			
	By a Draft on *William Harman* — 400 0 0			
	The reſt to ſtand out 6 Months — 574 5 0	1174	5	—

Note 1, That this Accompt may be journalized, and then poſted aright, you are to conſider that although *Jackſon* has bought the *Sugar* in Comp. and your own *French* Wine, and paid for them in Part, yet you muſt firſt make him Dr. for the Whole; and then make him Cr. by what Part he has paid, in the following Manner, viz. *James Jackſon* Dr. to *Sundry Accompts*

		l.	s.	d.
	for the whole Value of the Goods bought, that is, to *Sugar in Comp.* for the whole Value thereof, and alſo to *French Wine* (for your own proper Accompt) for its Value; then make each of them Cr. by *James Jackſon* for its reſpective Quantity and Value.			
	2. Becauſe *Jackſon* has paid part in Caſh, and a Draft on *Harman*, they, *i. e. Caſh* and *Harman*, or *Sundry Accompts* muſt be made Drs. to *James Jackſon* for their reſpective Sums, and *Jackſon* Cr. by *Sundry Accompts* for the whole that he has paid.			
	3. The *Sugar* in Comp. being diſpoſed of, you muſt next make each Partner's *Accompt in Comp.* Dr. to his *Accompt Current* for his third Share of the *Sugar* ſold as aforeſaid, and each Partner's *Accompt Current* Cr. by his *Accompt in Comp.* for the ſame Sum.			
	4. Becauſe you are to be allowed 2 *per Cent.* on the Sale, &c. of the ſaid *Sugar* by way of Commiſſion, it will be neceſſary to obſerve, that the whole was ſold for 894*l.* 5*s.* which Sum at 2 *per Cent.* amounts to 17*l.* 17*s.* 8$\frac{1}{3}$*d.*: One Third of which comes to 5*l.* 19*s.* 2$\frac{2}{3}$*d.* for each Partner to pay: And in this Caſe you muſt make each Partner's *Accompt Current* Dr. to *Profit and Loſs* in the Sum of 5*l.* 19*s.* 2$\frac{2}{3}$*d.* for his third on the Sale, &c. as aforeſaid, and *Profit and Loſs* Cr. by each Partner's Accompt for the ſame Sum.			
	Thus will the *Balance* of each Partner's *Accompt in Comp.* ſhew what he has gained by Trade, and likewiſe the *Balance* of his *Accompt Current* ſhew what you are to pay him.			
	24			
J.	Sold to *William Evans* 1000*lb.* of Thread in Comp. between *James Severn* and ſelf, at 18*s. per lb.* – –	900	—	—
		l.	*s.*	*d.*
	Received in Caſh – – – – – –	200	0	0
	——— a Draft on *Thomas Jones* for	300	0	0
	The reſt in 6 Months – – – –	400	0	0
		900	—	—
	Note, 1, Here you muſt make *Sundry Accompts* Drs. to *Thread in Comp.* for the whole Value, *viz.* Caſh for the Money that you have received: *Thomas Jones* for the Draft on him; and *William Evans* for the Remainder: Then make *Thread in Comp.* Cr. by *Sundry Accompts* for the whole Quantity ſold, and its Value.			
	2. Make your Partner's *Accompt in Comp.* Dr. to his *Accompt Current* for his half Part of the ſaid *Thread*, and your Partner's *Accompt Current* Cr. by his *Accompt in Comp.* for the ſame Value.			
	27			
J.	Sold to *Thomas Jones* 50 Pieces of my own *Yorkſhire* Cloth, at 8*l.* 10*s. per* Piece – – – – – – –	425	—	—
	29			
J.	Due to me Half a Year's Dividend on 12000*l.* Stock Old *South Sea* Annuity – – – – – – –	180	—	—

London, *September* 30, 1792.

		l.	s.	d.
J.	Paid ſundry Charges this Month, as *per* Book of Houſe-Expences	22	12	6
	October 1.			
J.	Received of *Timothy Hart* and Comp.	300	—	—
	3			
J.	Sold to *Adam Hewitt* 50 Pieces of my own *Yorkſhire* Cloth, at 8*l.* 10*s.* *per* Piece for preſent Money	425	—	—
	6			
J.	Received of Mr. *William Warner*, the Legacy due to me by the laſt Will of my late Brother *Chriſtopher Verax*	1000	—	—
	At which Time I alſo paid him my Debt of	300	—	—
	10			
J.	Received Half a Year's Intereſt on my 12000l. Old *South Sea* Annuity, due at *Michaelmas* laſt	180	—	—
	14			
J.	Received Half a Year's Intereſt on my 10000*l.* *Bank* Annuity, due at *Midſummer* laſt	150	—	—
	18			
J.	Received of *William Harman*, by Virtue of a Draft on him by *James Jackſon*	400	—	—
	22			
J.	Received of *Thomas Jones*, by Virtue of a Draft on him by *William Evans*	300	—	—
	24			
J.	Sold 1 Pipe of Canary to *John Hammond*, Eſq; for	30	—	—
	26			
J.	Received of *Martin Unwin* in Part	100	—	—
	28			
J.	Shipped on Board the *Whale*, *John Miller*, Maſter.			
	30 Bags of Hops, qt. 90*C.* 1 *qr.* at 28*s.* *per C.* — *l.* 126, *s.* 7, *d.* 0			
	20 Pieces of Sagathee, qt. 240 Yards, at 2*s.* 6*d.* *per* Yard — *l.* 30, *s.* 0, *d.* 0			
	20 Pieces of Serge, qt. 280 Yards, at 1*s.* *per* Yard — *l.* 14, *s.* 0, *d.* 0			
	Paid Charges on ſhipping the ſame — *l.* 19, *s.* 17, *d.* 6			
		190	4	6
	All which go conſigned to *Timothy Sutton*, Merchant, at *Barbadoes*, for my own Accompt and Riſque.			

Note 1. In this Caſe the young Book-keeper might aſk, Why Commiſſion is not charged here as well as at *June* 28? To which I anſwer, that as the Goods are to be diſpoſed of for

London, *October* 28, 1792.

		l.	s.	d.
	your own Accompt; and not for *Sutton*'s, it would be abſurd for you to charge Commiſſion on your own Goods, which are to be ſold for your own Uſe: and therefore when *Sutton* has diſpoſed of the Goods, he muſt charge *Commiſſion* according for what he can ſell them.			
	2. As the Goods are conſign'd to *Sutton* for your own Accompt, *Sutton* is not to run the Riſque of the Seas; and therefore if the Ship ſhould be loſt, you muſt ſtand to the Loſs, and not *Sutton*.			
	3. You muſt make *Voyage* to *Barbadoes* Dr. to *Sundry Accompts* for the whole Charge, and each of them Cr. by the ſaid *Voyage* for its reſpective Value, ſubmitting the reſt to the Chance of the Market, which, if Goods of this Nature ſhould happen to be plenty, will occaſion the Price to run low; but if ſcarce will enhance the Price in Proportion.			
	4. The Goods thus ſent, muſt be charged at the Prime Coſt, becauſe it is only removing them from one Place to another.			
	29			
J.	*Brandon George* has inſured the aforementioned Goods, conſign'd to *Timothy Sutton*, at 6 *per Cent.* for which I am to be credited	11	8	3
	Note, This Caſe being a further Expence on the juſt mentioned Voyage, you muſt make that Dr. to *Brandon George* for the Sum inſured, and *Brandon George* Cr. by the ſaid *Voyage* for the ſame Sum.			
	30			
J.	Sold to *Brandon George* — *l. s. d.*			
	1 Pipe of Canary — 30 0 0			
	1 Hhd. of *Liſbon* Wine — 10 0 0			
		40	—	—
	31			
J.	Paid ſundry Charges this Month, as *per* Book of Houſe-Expences	26	13	8
	November 1			
J.	Paid *William Lowſield*, Eſq; in full	400	—	—
	4			
J.	Received of *Samuel Fairman* in full	100	—	—
	7			
J.	Paid *Thomas Johnſon* in Part	100	—	—
	10			
J.	Sold *John Adams* — *l. s. d.*			
	1 Bag of Hops. wt. 3*C.* at 36*s. per C* — 5 8 0			
	1 Pipe of Canary — 33 0 0			
	for which I have received in full	38	8	—

London, *November* 15, 1792.

		l.	s.	d.
J.	Received a Bill of Exchange from *Jacob Van-Hoove* of *Amſterdam*, of 1611 *Guil.* 3 *Sti.* drawn upon *Jacques Van-Broek*, for the Value received there, by d° *Van-Hoove*, Exchange at 33*s* 4*d*. *Flem. per l. Ster.* payable at 10 Days after Sight, which *Van-Broek* has accepted. – – – – – – – – – – –	161	2	3½
	Note 1. The laſt Accompt that you received from *Van-Hoove* was on *May* 10 laſt, which is a long Time, to the preſent Day. It may therefore be ſuppoſed, that in all this Time there was no ſuch thing as bringing him to Accompt; and that Letters were wrote and Perſons employed to Accommodate the Affair, which at laſt was obtained by receiving a Bill of Exchange as above.			
	2. This is the Reverſe of *Aug.* 26, though it is transferring the Accompt from one Man to another as that is, and therefore you muſt make *Van-Broek* Dr. to *Van-Hoove* for the Value of the Bill, and *Van-Hoove* Cr. by *Van-Broek* for the ſame Sum.			
	18			
J.	Sold to *William Baker*, Eſq; *l. s. d.* 20 Pieces of Sagathee, qt. 240 Yards, at 3*s*. *per* Yard – – – – – } 36 0 0 20 Pieces of Serge, qt. 280 Yards, at 14*d*. *per* Yard – – – – – } 16 6 8	52	6	8
	for which I have received in Part – – 16 6 8			
	Note, As *Baker* has paid for the *Serge*, you muſt make *Caſh* Dr. to it for the Worth of it, and *Serge* Cr. by Caſh for the ſame Sum. And as the *Sagathee* is not paid for, make *Baker* Dr. to it for its Value, and *Sagathee* Cr. by *Baker* for the like Sum.			
	20			
J.	Paid Sir *Robert Johnſon* one of the promiſſary Notes given by me to *John Marſh* of *Mancheſter*, which was due this Day, including the three Days of Grace. –	1000	—	—
	24			
J	*Thomas Johnſon* having freighted the *John* and *Hannah*, *James Tickner*, Maſter, for a Voyage to *Spain*, I have underwrote his Policy for 300*l*. at 6 *per Cent* giving him Credit for the ſame, *viz.* – – – – –	18	—	—
	Note, Here you muſt make *Thomas Johnſon*, Dr. to *Inſurance* for the Sum credited, and *Inſurance* Cr. by *Thomas Johnſon* for the ſame Sum.			
	27			
J.	Received of *Martin Unwin* in Part – – – – –	100	—	—
	28			
J.	Received of *Jaques Van-Broek* in full – – – –	161	2	3½
	30			
J.	Paid ſundry Charges this Month, as *per* Book of Houſe-Expences – – – – – – – – – – –	27	13	6

London, *December* 1, 1792.

		l.	s.	d.
J.	Received of *Timothy Hart* and Comp. in Part – –	300	—	—
	3			
J.	This Day I was informed at *Lloyd's*, that the *John* and *Hannah* was unfortunately loſt in the *Downs*, by a ſevere Gale of Wind. I had inſured on her Freight	300	—	—
	Note, In this Caſe you muſt make *Inſurance* Dr. to *Thomas Johnſon* for the Sum by you inſured, and *Thomas Johnſon* Cr. by *Inſurance* for the like Sum.			
	6			
J.	Received of *John Hammond*, Eſq; in full – – –	30	—	—
	9			
J.	*William Baker*, Eſq; has taken up his Bond and paid me – – – – – 500 0 0			
	He has alſo paid me the Intereſt of it, which from *Aug.* 22, being 3 *M.* 17 *D.* at 5 *per Cent.* is – – – 7 8 4			
		507	8	4
	Note 1. Though you receive all the Money of *William Baker*, yet you muſt make *Caſh* Dr. to *Sundry Accompts* for the whole Sum, and then make *William Baker* Cr. by Caſh for the 500*l.* and *Profit* and *Loſs* Cr. by the ſame for the Intereſt.			
	2. The Intereſt for 3 Months is 6*l.* 5*s.* and the Intereſt for 17 Days is 1*l.* 3*s.* 3*d.* 1 *qr.* making 7*l.* 8*s.* 3*d.* 1 *qr.* which here is purpoſely augmented to 4*d.*			
	10			
	This Day *Thomas Johnſon* came to demand my Inſurance on a Voyage to *Spain*, the Ship being loſt in the *Downs*. The Sum inſured was – – – –	300	—	—
	l. s. d.			
J.	Paid in Caſh – – – – – – – 276 0 0			
	Drawback on 300*l.* at 8 *per Cent.* – 24 0 0			
	300 0 0			
	Note, The Ship being loſt, you neceſſarily become Dr. to *Thomas Johnſon* for the Sum inſured, as aforementioned; and now that you have paid that Inſurance, including the Drawback, *Thomas Johnſon* becomes Dr. to *Sundry Accompts* for the whole Sum, and *Caſh* Cr. by ditto *Johnſon* for the Sum paid him and *Profit* and *Loſs* Cr. for the Drawback. See *Sept.* 5, p. 17.			
	12			
J.	l. s. d.			
	Sold to *John Hammond*, Eſq; my 50 Pieces of *Yorkſhire Cloth*, at 8*l.* 10*s.* *per* Piece 425 0 0			
	Alſo 50 Pieces for the Accompt of *Nathaniel Keeble* of *Hull*, at the ſame Rate 425 0 0			
		850	—	—
	Note 1. In this Caſe *Hammond* muſt be made Dr. to *Sundry Accompts* for the whole Sum, then make each of them Cr. by ditto *Hammond* for their reſpective Values.			

London, *December* 12, 1792.

		l.	s.	d.
	2. *Keeble's* Cloth being all sold, you have acted by Commission (which suppose at 2 *per Cent.* on the above Sum) and therefore must charge that to him: Hence, to close the Accompt, you must make the said *Cloth* Dr. to *Sundry Accompts*, viz. to *Profit* and *Loss* for the said *Commission*, and to ditto *Keeble's Account Current* for the neat Proceed: then make each of them Cr. by the said *Cloth* for their respective Sums, and the Accompt will be closed.			
	13			
J	My Landlord *Thomas Preston*, Esq; has paid me for the Repairs done to my present dwelling House, by *James Hart*, Joiner — — — — — — — — — —	17	9	6
	14			
J	Received Advice from *Joram Conderil* of *Cadiz*, that he hath shipped for my Account and Risque, in the *Pigeon*, *William Pigeon*, Master,			
	50 Chests of Lemons 5 d° of *China* Oranges 50 d° of *Seville* d° } at 8 Rials *per* Chest, including all Charges.			
	Which amounts to 1270 Rials, Exchange at 4*s*. 6*d*. *per* Piece of Eight, and is Sterling — — — — —	33	15	—
	Note 1. Eight Rials make a Piece of Eight.			
	2. See the first and second Notes on Sept. 3, p. 18, for the rest, that Entry being of the same Nature with this, setting aside the Partnership.			
	17			
J.	I have this day accepted a Draft on me by *Nathaniel Keeble* of *Hull*, payable to *Timothy Hart* and *Comp* at 20 Days after Sight, for — — — — — — —	1125	—	—
	But they having Occasion for present Money, have agreed to allow me Rebate for the said 20 Days, and no more, after the Rate of 8 *per Cent.* on the said Sum.			
		l.	*s.*	*d*
	I have therefore paid them — — —	1120	2	0
	Abated me on prompt payment — —	4	8	0
		1125	—	—
	Note 1. The Sum of 1125*l.* being transferred from *Keeble* to *Hart* and *Comp.* your Acceptance of the same pays *Keeble*, and makes you accountable to *Hart* and *Comp.* for the same: therefore you must first make *Nathaniel Keeble* Dr. to *Timothy Hart* and *Comp.* for the same Sum, and *Timothy Hart* and *Comp.* Crs. by ditto *Keeble* for the like Sum.			
	Then, as you have paid *Hart* and *Comp.* you must make him Dr. to *Sundry Accompts* for the whole, and *Cash* and *Profit* and *Loss* Crs. by ditto *Hart* for their Sums respectively.			
	2. The whole might be journalized somewhat shorter, by having Regard only to *Keeble*, the other being paid in trust for him; but as the former Method is more agreeable to the Nature of the transaction, I have accordingly made choice of it.			

London, *December* 18, 1792.

		l.	s.	d.
J.	Received the 150 Chefts of Oranges and Lemons, from on board the *Pigeon*, *William Pigeon*, Maſter, conſigned to me by *Joram Conderil*, of *Cadiz*.			
	Paid Cuſtom thereon – – – – 12 6 6			
	Freight at 3*s*. *per* Cheſt – – – 22 10 0			
	Waterage – – – – – – – – 1 10 0			
		36	6	6
	Note, As you have now received the Goods, you muſt make *Oranges* and *Lemons* Dr. to *Sundry Accompts* for the whole Charge, *viz.* to *Voyage* from *Cadiz* for the Prime Coſt thereof, and to *Caſh* for the after Charges in bringing the ſame Home; then make each of them Cr. by *Oranges* and *Lemons* for its reſpective Value.			
	20			
J.	Received of *Martin Unwin* in Part – – – –	100	—	—
	22			
J.	*Joram Conderil*, of *Cadiz*, hath drawn upon me for the Fruit received of him payable to *John Hammond*, Eſq; or Order, at Sight, 1200 Rials, Exchange at 4*s*. 6*d*. *per* Piece of Eight, which I have accepted, but not paid, becauſe the ſame is to be placed to Accompt, as *per* Agreement between d° *Hammond* and myſelf – – – – – – – – – – –	33	15	—
	Note 1, Nothing more need be done than to make *Joram Conderil* Dr. to *John Hammond* for the Value of the Bill, and *Hammond* Cr. by *Conderil* for the ſame Sum.			
	2. Eight Rials are = 1 Piece of Eight. Vide *Sch. Aſſ.* p. 77.			
	24			
J.	Received of *Iſaac Reynolds* in full – – – – –	42	—	—
	25			
J.	Due to me Half a Year's Dividend on 10000*l*. *Bank* Annuity – – – – – – – – – – –	150	—	—
	26			
J.	Sold to *Iſaac Reynolds* 50 Chefts of Lemons, at 17*s* *per* Cheſt – – – – – – – – – – –	42	10	—
	27			
J.	Received of *James Allen* in full – – – – – –	8	—	—
	28			
J.	Sold to *James Allen* 1000*lb*. of *Thread in Comp.* between *James Severn* and ſelf, at 18*s*. *per lb*. for which he has given me a Draft on Meſſ. *Snell* and *Harlay*, Bankers, which I have received – – – –	900	—	—
	Note, This is nearly the ſame with *July* 28, p. 133 only make *Caſh* Dr. for the *Perſon*, which ſee.			
	29			
J.	Sold to Sir *Humphrey Parſons* 1000*lb*. of *Thread in Comp.* as above, at 18*s*. *per lb*. to pay in 6 Months	900	—	—

London, *December* 30, 1792.

		l.	s.	d.
J.	Sold to *William Baker*, Esq; the remaining 628*lb.* of *Thread in Comp* as above, at 17*s. per lb.*	533	16	—

For which he has given me my Note to *Marsh*, payable *January* 20 next, including the three Days of Grace, and transferred to *Robert Uxley*, I having paid him the rest; *Baker* at the same Time allowing me for my prompt payment for 23 Days 3 *per Cent.*

	l.	s.	d.
Promissary Note	1000	0	0
Thread in Comp.	533	16	0
Due *January* 20 next	466	4	0
Allowed for prompt Payment for 23 Days	2	6	8
Returned to d° *Baker*	463	17	4

Note, To journalize this Passage aright, and in the plainest Manner, you must

1. Make *William Baker* Dr. to *Thread in Comp.* for the Value thereof; and *Thread in Comp.* Cr. by *William Baker* for both Quantity and Value.
2. Because *Baker* has paid for it by returning you one of your own *Notes*, by which *Uxley* was Cr. therefore *Uxley* by that Means is paid, and you must make him Dr. to *William Baker*, for the Value of that *Note*, and *Baker* Cr. by *Uxley* for the same.
3. Because you have returned *Baker* the Overplus, partly by *Cash* and partly by his Abatement on *prompt Payment*, therefore *Baker* must be made Dr. to *Sundry Accompts*, *viz.* to *Cash* for the Money which he has received of you, and to *Profit* and *Loss* for his Abatement; then make each of them Cr. by ditto *Baker* for their respective Sums.

☞ This might be done in a shorter Manner, by making *Uxley* Dr. to *Sundry Accompts* for the Value of the Bill, *viz.*

	l.	s.	d.
To *Thread in Comp.*	533	16	0
To *Cash* paid *William Baker*	463	17	4
To *Profit* and *Loss* gain'd by prompt Payment	2	6	8
	1000	0	0

The Teacher may use either way, though I have followed the former, as being most expretsive of the whole Transaction.

4. Make your Partner's *Accompt in Comp.* Dr. to his *Accompt Current* for his Half, and your Partner's *Accompt Current* Cr. by his *Accompt in Comp.* for the same.
5. The *Thread* being all sold you may close the Accompt by the Directions given at *Aug.* 12, p. 15.

31

		l.	s.	d.
J.	Paid sundry Charges this Month as *per* Book of House-Expences	22	8	4

The End of the second Waste-Book.

The JOURNAL.

LONDON, *March* 1, 1792.

		l.	*s.*	*d.*	*l.*	*s.*	*d.*
	Sundry Accompts Drs. to Stock	10925	15	4¼			
	viz.						
1	Cash in ready Money	8099	4	2½			
1	Canary, for 5 Pipes, at 25*l. per* Pipe	125	0	0			
1	Hops, for 44 Bags, wt. 132 C. 2 *qrs.* at 28*s. per C.*	185	10	0			
2	*French* Wine, for 10 Hhds. at 30*l. per* Hhd.	300	0	0			
2	Drugget, for 20 Pieces, qt. 280 Yards, at 3*s.* 4*d. per* Yard	46	13	4			
2	*Lisbon* Wine, for 25 Hhds. at 7*l. per* Hhd.	175	0	0			
2	*Norwich* Crape for 56 Pieces, qt. 896 Yds. at 3*s.* 6*d. per* Yard	156	16	0			
2	Duroy, for 20 Pieces, qt. 300 Yards, at 6*s. per* Yard	90	0	0			
3	Sagathee, for 90 Pieces, qt. 1080 Yards, at 2*s.* 6*d. per* Yard	135	0	0			
3	Serge, for 90 Pieces, qt. 1260 Yards, at 1*s. per* Yard	63	0	0			
3	Sir *Robert Johnson*	30	0	0			
3	Sir *Humphrey Parsons*	16	0	0			
4	*William Baker*, Esq; on Bond	500	0	0			
4	*William Warner*, to be paid *April* 30 next	34	7	0			
4	*Brandon George*	32	0	0			
4	*Samuel Fairman*	28	0	0			
4	*William Lowfield*, Esq;	128	13	0			
5	*Thomas Johnson*	256	14	3¾			
5	*John Hammond*, Esq; to be paid *April* 20 next	100	0	0			
5	*Martin Unwin*	381	17	6			
5	*Isaac Reynolds*	42	0	0			
1					10925	15	4¼
1	Stock Dr. to Sundry Accompts	412	10	0			
	viz.						
5	To *Thomas Preston*, Esq; to pay *May* 14 next	90	0	0			
6	To *Robert Uxley*	322	10	0			
					412	10	—
	2						
1	Cash Dr. to Sir *Robert Johnson*	£30	0	0			
3	Received in full				30	—	—
	4						
6	Ship *James* Dr. to Sundry Accompts	£1500	0	0			
1	*viz.* To Cash paid down at 5 *per Cent.*	75	0	0			
6	To *James Allen*, to pay in 5 Days	1425	0	0			
					1500	—	—

London, *March* 6, 1792.

		l.	s.	d.
1/6	Cash Dr. to Ship *James* — — — — £125 0 0 Received of *John Herbert* for 1/16 Part of the said Ship — —	125	—	—
	8			
1/6	Cash Dr. to Ship *James* — — — — — £125 0 0 Received of Capt. *John Smith* for 1/16 Part of the said Ship	125	—	—
	9			
6/1	*James Allen* Dr. to Cash — — — — — £1425 0 0 Paid him in full for Ship *James* — — — — — — —	1425	—	—
	10			
4/6	*William Baker*, Esq; Dr. to Ship *James* — £125 0 0 For 1/16 Part sold him, for which he is to pay in 7 Days —	125	—	—
	12			
7/2	Profit and Loss Dr. to *Lisbon* Wine — — — £7 0 0 For 1 Hhd. lost (except 6 Gallons) by 3 Iron Hoops breaking off — — — — — — — — — — — —	7	—	—
	14			
6/6	*Robert Uxley* Dr. to Ship *James* — — — £125 0 0 For 1/16 Part sold him — — — — — — — — —	125	—	—
	17			
1/4	Cash Dr. to *William Baker*, Esq; — — — £125 0 0 Received his 1/16 Part of Ship *James* — — — — — —	125	—	—
	20			
1/5	Cash Dr. to Canary — — — — — — £30 0 0 For 1 Pipe sold *William Dello*, for which he paid me in full	30	—	—
	21			
3/2	Sir *Robert Johnson* Dr. to Drugget — — — £49 0 0 For 20 Pieces, qt. 280 Yards, at 3*s*. 6*d*. *per* Yard — — —	49	—	—
	23			
5	*Thomas Preston*, Esq; Dr. to sundry Accompts £90 0 0			
1/7	*viz.* To Cash paid him in Part — — — — 89 7 0¾ To Profit and Loss abated me for my early Payment — — — — — } 0 12 11¼	90	—	—
	25			
1	Cash Dr. to sundry Accompts — — — — £174 0 0			
6/3	*viz.* To Ship *James*, received of Sir *Robert Johnson*, for 1/16 — — — — — — — — 125 0 0 To Sir *Robert Johnson*, received in full — 49 0 0	174	—	—
	26			
6/1	Ship *James* Dr. to Cash — — — — — £20 17 0 Paid *Thomas Young* in full for Joiners Work done in the said Ship — — — — — — — — — — — —	20	17	—
	27			
6/1	Ship *James* Dr. to Cash — — — — — £27 14 6 Paid *Thomas Pierce* in full for Rigging Work done in the said Ship — — — — — — — — — — — —	27	14	6
	28			
6/1	Ship *James* Dr. to Cash — — — — — £40 8 0 Paid *Dryden Smith*, in full for Repairs done in the said Ship	40	8	—

London, *March* 30, 1792.

		l.	s.	d.
6/1	Ship *James* Dr. to Cash – – – – – – £7 4 6 Paid *Nathaniel Westall* in full for painting the said ship –	7	4	6
	31			
7/1	House-Expences Dr. to Cash – – – – £33 4 6 Paid sundry Charges this Month, as *per* Book of House-Expences – – – – – – – – – – – – –	33	4	6
	April 1.			
8/8	Voyage to *Amsterdam*, consigned to *Jacob Van Hoove*, Dr. to *Richard Lamb*, of *Harwich* – – – – £99 8 0 For 100 Quarters of Wheat, shipped on board the good Ship *Swan*, *William Lyon*, Master, consigned to *Jacob Van Hoove*, of *Amsterdam*, to sell for my Accompt, which with his Commission at 1 *per Cent.* and other Charges, come to	99	8	—
	2			
8/8	*Richard Lamb*, of *Harwich*, Dr. to *William Angel* £99 8 0 For this Draft on me, payable to d° *Angel*, or Order, the 30th Instant, which will become due *May* 3 next, including the 3 Days of Grace – – – – – – – –	99	8	—
	3			
6/1	Ship *James* Dr. to Cash – – – – – £19 17 6 Paid the Blockmaker's Bill in full – – – – – – – –	19	17	6
	5			
6/1	*Robert Uxley* Dr. to Hops – – – – – £49 18 3 For 10 Bags, weighing together 30 *C* 1 *qr.* at 33*s* *per C.*	49	18	3
	7			
6/1	Ship *James* Dr. to Cash – – – – – £700 13 0 Paid the Ship Chandler's Bill for Guns, Small-Arms, Powder, Shot, and other Stores for the said Ship – – –	700	13	—
	10			
1/6	Cash Dr. to Ship *James* – – – – – £125 0 0 For $\frac{1}{16}$ Part of the said Ship sold to *William Evans* – –	125	10	—
	12			
1/6	Cash Dr. to Ship *James* – – – – – £125 0 0 For $\frac{1}{16}$ Part of the said Ship sold to *James Jackson* – –	125	—	—
	14			
1/6	Cash Dr. to Ship *James* – – – – – £125 0 0 For $\frac{1}{16}$ Part of the said Ship sold to *Thomas Jones* – – –	125	—	—
	20			
1/5	Cash Dr. to *John Hammond*, Esq; – – £100 0 0 Received in full – – – – – – – – – – – –	100	—	—

London, *January* 11, 1792.

		l.	s.	d.
	Lisbon Wine Cr. by Sir *Humphrey Parsons* for the said Quantity and Value, as if you had owed him nothing; and therefore as you ſtood indebted before in a larger Sum, this only helps to diſcharge the Debt.			
	12			
J.	Received of *Elias Skinner*, in Full — — — — — *Note*, As *Elias Skinner* ſtands indebted to you in the Sum of 27*l.* ſo now he muſt be diſcharged of that Debt; to do which you muſt make *Caſh* Dr. to *Elias Skinner* for the Sum received, and *Elias Skinner* Cr. by *Caſh* for the ſame Sum.	27	—	—
	13			
J.E.I.	Sold 3 Hhds. of *Liſbon* Wine, at 8*l.* 10*s.* *per* Hhd. for preſent Money — — — — — — — — — *Note*, This is of the ſame Nature with that of the 2d Inſtant, and therefore you are to make *Caſh* Dr. to *Liſbon* Wine for the Value, and *Liſbon* Wine Cr. by *Caſh* for the Quantity and its Value.	25	—	—
	14			
J.I.H.	Bought of *John Harriſon*, Eſq; 20 Hhds. of Tobacco, qt. 74*C.* 2 *qrs.* at 4*l.* *per C.* for preſent Money — — *Note* 1, The *Tobacco* being bought and the Money paid down, in this Caſe, you muſt make the *Tobacco* Dr. to *Caſh* for the Quantity bought, and its Value, and *Caſh* Cr. by *Tobacco* for the ſaid Value. 2. It is to be obſerved that you had ſome *Tobacco* before, which was a Part of your Stock, and yet remains unſold; and therefore when the ſame Sort of Goods happens to be bought of ſeveral Perſons, and at different Prices, it is convenient to have ſome diſtinguiſhing *Mark*, to know them by, that when you come to balance the Accompt of ſuch Goods, you may the more eaſily inform yourſelf of the *Prime Coſt* of what may be left unſold.	298	—	—
	15			
J.I.H.	Sold *Thomas Johnſon*, 10 Hhds. of the aforeſaid Tobacco, qt. 37*C.* 1*qr.* 1*lb.* at 4*l.* 1*s.* *per C.* — — — — —	*l.* 171	*s.* 19	*d.* 3¾
J.B.A.	And 3 Hhds. of *French* Wine, at 28*l.* 5*s.* *per* Hhd. — — — — — —	84	15	0
		256	14	3¾
	Note, This is much the ſame as if it had been but one Parcel; for either Way you muſt make *Thomas Johnſon* Dr. but here he muſt be made Dr. to *Sundry Accompts* for the Value of the Whole; and each Parcel muſt be made Cr. by *Ditto Johnſon* for its reſpective Quantity and Value.			
	16			
J.	Received of Sir *Robert Johnſon* in Part — — — — *Note*, This Paſſage is exactly the ſame with that of the 7th Inſtant, and therefore needs no other Explication.	100	—	—
	17			
J.	Paid *William Baker*, Eſq; in Full — — — — — — *Note*, This alſo is the ſame with that of the 8th Inſtant.	150	—	—

London, *May* 7, 1792.

				l.	s.	d.
	Sundry Accompts Drs. to Ship *James* –	£566	16 0			
2	*viz.* Cash for the following Sums paid by					
	John Herbert – –	70	17 0			
	John Smith – –	70	17 0			
	William Baker, Esq;	70	17 0			
	Sir *Robert Johnson* –	70	17 0			
	William Evans –	70	17 0			
	James Jackson –	70	17 0			
	Thomas Jones – –	70	17 0			
		495	19 0			
6/6	*Robert Uxley* for his part unpaid – – – –	70	17 0			
				566	16	—
	10					
6/1	*Robert Uxley* Dr. to Cash – – – – –	£76	14 9			
	Paid him in full – – – – – – – – – –			76	14	9
	12					
8/8	*John Adams* Dr. to Voyage to *Amsterdam* –	£140	7 10			
	Being so much insured on 100 Bags of Pepper, consigned to *Jacob Van Hoove*, of *Amsterdam* – – – – – –			140	7	10
	14					
8/8	*Jacob Van-Hoove*'s Account Current Dr. to Voyage to *Amsterdam* – – – – – – – – –	£161	2 3½			
	For 100 Quarters of Wheat consigned to him, which he has sold at 16 *Guil.* 12 *Stiv. per* Quarter, amounting to 1660 Guilders, deducting for his Commission, Custom, and other necessary Charges, 48 *Guil.* 17 *Stiv.* the neat Proceed of which amounts to 1611 *Guil.* 3 *Stiv.* which at 33*s.* 4*d. Flem. per* £Sterl. comes to – – – – – – –			161	2	3½
	17					
1/1	Cash Dr. to Canary – – – – – –	£30	0 0			
	For 1 Pipe sold to *William Coles* – – – – – – –			30	—	—
	20					
1/6	Cash Dr. to Ship *James* – – – –	£10000	0 0			
	For my half of 20000*l.* belonging to the Owners of the said Ship; the whole Prize taken by the said Ship being ransomed for 40000*l.* one Half of which belongs to the Master and Men, the other Half is due to the Owners; my Half of which is – – – – – – – – – – – –			10000	—	—
	22					
9/1	Bank Annuity Dr. to Cash – – – –	£9412	10 0			
	For 10000*l.* Bank Annuity, at 3 *per Cent.* Interest, transferred to me at 94*l. per Cent.*					
	Bank Annuity – –	9400	0 0			
	Brokage – – – –	12	10 0			
				9412	10	—
	25					
5/1	*Thomas Preston*, Esq; Dr. to Cash – – –	£17	9 6			
	For Repairs done to my Dwelling-House, by Order of my Landlord, *Thomas Preston*, Esq; by *James Hart*, Joiner, for which I have paid him in full – – – – – – –			17	9	6

London, *May* 28, 1792.

		l.	s.	d.
	James Allen Dr. to Insurance – – – – – £8 0 0			
6 9	For my insuring 200*l.* in the *Golden Fleece*, *John Abney*, Master, bound to *Jamaica*, at 4 *per Cent.* Premium –	8	—	—
	31			
7 1	House Expences Dr. to Cash – – – – £43 11 2			
	Paid sundry Charges this Month, as *per* Book of House-Expences – – – – – – – – – – – – – –	43	11	2
	June 2			
9 2	Goods for the Account of *Abraham Van Schooten* Dr. to Cash £196 17 6			
	Paid Freight, Custom, and other incident Charges on the Receipt of 1000 Reams of fine Paper, 120 Pieces of Holland Cloth, and 100 Pieces of Long Lawn Which were consigned to me from *Abraham Van Schooten*, Merchant, at *Rean*, to sell for his Accompt, for which I am to have 2 *per Cent.* for Sale, and 2 *per Cent.* for Employment, and am to make Returns in *Norwich* Crape, Duroy, and Broad Cloth – – – – – – – – –	196	17	6
	5			
2 9	Cash Dr. to Goods for the Accompt of *Abraham Van Schooten*, £300 0 0			
	For 1000 Reams of Paper, at 6*s.* *per* Ream, sold to *James Eaton*, for which I have received – – – – – –	300	—	—
	8			
3 9	Sir *Robert Johnson* Dr. to Goods for the Accompt of *Abraham Van Schooten* – – – – – – – £360 0 0			
	For 120 Pieces of Holland, at 3*l.* *per* Piece, for which he is to pay in ten Days – – – – – – – – – –	360	—	—
	12			
	Sundry Accompts Drs. to Goods for the Accompt of *Abraham Van Schooten* – – – – – – – – £250 0 0			
2	*viz.* Cash received in Part for 100 Pieces of Long Lawn – – – – – – } 100 0 0			
3	Sir *Robert Johnson* (to be paid in 12 Days) 150 0 0			
9 9		250	—	—
	Goods for the Accompt of *Abraham Van-Schooten* Dr. to sundry Accompts for the Close – – – £713 2 6			
7	*viz.* To Profit and Loss for my Commission on 910*l.* at 4 *per Cent.* – – – – } 36 8 0			
9	To *Abraham Van-Schooten*'s Accompt Current for the neat Produce – – } 676 14 6			
		713	2	6

London, *June* 16, 1792.

		l.	s.	d.
2/4	Cash Dr. to *Samuel Fairman* – – – – £28 0 0			
	Received in full – – – – – – – – – – –	28	—	—
	18			
2/3	Cash-Dr. to Sir *Robert Johnson* – – – £360 0 0			
	Received in Part – – – – – – – – – – –	360	—	—
	19			
4/2	*Samuel Fairman* Dr. to *Lisbon* Wine – – £100 0 0			
	For 10 Hhds at 10*l. per* Hhd. – – – – – – –	100	—	—
	23			
2/4	Cash Dr. to *William Lowfield*, Esq; – – £128 13 0			
	Received in full – – – – – – – – – – –	128	13	—
	24			
2/3	Cash Dr. to Sir *Robert Johnson* – – – £150 0 0			
	Received of him in full – – – – – – – – –	150	—	—
9/7	Bank Annuity Dr. to Profit and Loss – £150 0 0			
	For Half a Year's Dividend due on 10000*l.* – – – –	150	—	—
	27			
2/2	Cash Dr to *Lisbon* Wine – – – – – £105 0 0			
	For 10 Hhds sold to *James Hicks*, at 10*l.* 10*s. per* Hhd. for present Money – – – – – – – – – –	105	—	—
	28			
9/2	*Abraham Van Schooten* his Accompt Current Dr. to sundry Accompts – – – – – – – – – £696 14 9			
2	*viz.* To *Norwich* Crape, for 56 Pieces, qt. 896 Yards, at 4*s. per* Yard – –	179 4 0		
	To Duroy, for 20 Pieces, qt. 300 Yards, at 6*s.* 6*d. per* Yard – – – –	97 10 0		
2	To Cash, for 22 Pieces of Broad Cloth, at 18*l. per* Piece – – – – –	396 0 0		
7	To d° for Charges on the whole – –	10 7 6		
	To Profit and Loss for my Commission, on 683*l.* 1*s.* 6*d.* at 2 *per Cent.* – –	13 13 3		
		696	14	9
	30			
7/2	House-Expences Dr. to Cash – – – – £40 8 10			
	Paid sundry Charges this Month, as *per* Book of House-Expences – – – – – – – – – – – –	40	8	10

London, *July* 4, 1792.

					l.	s.	d.
10	Voyage to *Copenhagen* in Comp. between *Samuel Smith* and self, each Half, consigned to *Jaques Jolliffe*, Dr. to sundry Accompts			£1463	9	8	
4	*viz.* To *William Warner*, for 1 Case, containing 100 Silver Watches, at 3*l* each	300	0	0			
4	To *William Lowefield*, Esq; for 1 Bale of Scarlet Cloth, containing 20 Pieces, at 20*l per* Piece	400	0	0			
5	To *Thomas Johnson*, for 30 Hhds. of Tobacco, containing 170 *C.* weight, at 4*l.* 6*s.* 4*d. per C.*	733	16	8			
2	To Cash, paid Custom, Freight, and other Charges on shipping the same	29	13	0			
10					1463	9	8
10	*Samuel Smith*'s Accompt Current Dr. to his Accompt in Comp.			£732	14	10	
10	For his Half of the abovesaid Goods				731	14	10
10	Commissioners of the Customs Dr. to Voyage to *Copenhagen*, in Comp. between *Samuel Smith* and self, each Half,			£436	6	8	
10	For the Drawback on the abovesaid 170 *C* wt. of Tobacco				436	6	8
10	*Samuel Smith*'s Accompt in Compt. Dr. to his Accompt Current			£218	3	4	
	For his Half of the Drawback above-mentioned due to him				218	3	4
	9						
2	Cash Dr. to Ship *James*			£12500	0	0	
6	For my Half Part of 25000*l.* belonging to the Owners of the said Ship, the whole Prize taken by the said Ship from the *French*, being ransomed for 50 *m.* one Half of which belongs to the Master and Men, and the other Half is due to the Owners; my Half of which is				12500	—	—
	12						
10	Old *South Sea* Annuity Dr. to Cash			£10993	14	6	
2	For 12000*l.* at 91½ *per Cent.* transferred to me *viz.* Old *South Sea* Annuity			£10980	0	0	
	Brokage			13	14	6	
					10993	14	6
	14						
5	Sir *Humphrey Parsons* Dr to insurance			£16	0	0	
9	For my insuring 200*l* on the Scarlet Cloth that Sir *Humphrey* has shipped on board the *Falcon*, from *London* to *Smyrna* at 8*l. per Cent.* to be paid upon News of her safe Arrival there				16	—	—

London, *July* 17, 1792.

		l.	s.	d.
11 11	Thread in Comp. between *James Severn* and self, each Half, Dr. to *John Marsh of Manchester*, for 5628*lb.* at 14*s.* 10½*d.* *per lb.*	4185	16	6
	The whole to be paid at three two months, as *per* three Bills delivered, *viz.*			
	The 1st of 2185*l.* 16*s.* 6*d.* to pay 17 *Sept.* next.			
	2d of 1000 0 0 do 17 *Nov.* next.			
	3d of 1000 0 0 do 17 *Jan.* next.			
	Myself to have the Disposal of the whole.			
11 11	*James Severn's* Accompt Current Dr. to his Accompt in Comp. £2092 18 3			
	For his Half of the abovesaid Thread	2092	18	3
	20			
2 10	Cash Dr. to the Honourable Commissioners of the Customs £436 6 8			
	Received in full	436	6	8
	23			
11 2	Thread in Comp. between *James Severn* and self, each Half, Dr. to Cash £17 14 6			
	For sundry Charges paid in bringing the same into my Warehouse	17	14	6
11 11	*James Severn's* Accompt Current Dr. to his Accompt in Comp. £8 17 3			
	For his Half of the Charges above-mentioned	8	17	3
	24			
7	Sundry Accompts Drs. to *John Adams* £140 7 10			
2 8	*viz.* Profit and Loss for a drawback on 140*l.* 7*s* 1c*d.* at 8 *per Cent.* 11 4 7			
	Cash received in full 129 3 3	140	7	10
	26			
3	Cash Dr. to Sir *Humphrey Parsons* £16 0 0			
	Received in Part	16	—	—
	28			
12 11	*Timothy Hart* and Comp. Dr. to Thread in Comp between *James Severn* and self £900 0 0			
	For 1000*lb.* at 18*s per lb* to pay in 3 two Months.			
	viz. On *September* 28, *November* 28, and *January* 28, at 300*l.* each Payment, as *per* 3 Notes received	900	—	—
11 11	*James Severn's* Accompt in Comp. Dr. to his Account Current £450 0 0			
	For his Half of the above said Thread	450	—	—
	31			
7 2	House-Expences Dr. to Cash £21 18 0			
	For sundry Charges paid this Month	21	18	—

London, *August* 3, 1792.

		l.	s.	d.
2	Cash Dr. to Thread in Comp. betweeen *James Severn* and			
11	self — — — — — — — — — £900 0 0			
	For 1000*lb.* at 18*s. per lb.* sold *Abraham Saunders* for present			
	Money — — — — — — — — — — — —	900	—	—
11	*James Severn's* Accompt in Comp. Dr. to his Accompt Cur-			
11	rent — — — — — — — — — — £450 0 0			
	For his Half of the abovesaid Thread — — — — —	450	—	—
	6			
6	Ship *James* Dr. to Cash — — — — — £207 5 0			
2	Paid sundry Charges in refitting her, as *per* Bills — — —	207	5	—
	Sundry Accompts Dr. to Ship *James* — — £103 12 6			
12	*viz.* *John Herbert* — — 12 19 0			
12	*John Smith* — — 12 19 0			
4	*William Baker*, Esq. 12 19 0			
6	*Robert Uxley*, — — 12 19 0			
3	Sir *Robert Johnson* 12 19 0			
12	*William Evans* — — 12 19 0			
12	*James Jackson* — — 12 19 0			
13	*Thomas Jones* — — 12 19 0			
6		103	12	6
	8			
13	*Jacques Jelliffe's* Accompt Current Dr. to Voyage to *Copen-*			
10	*hagen* — — — — — — — — — £2510 0 0			
	He having disposed of all the Effects consigned to him for			
	the joint Accompt of *Samuel Smith* and Self, the neat Pro			
	duce of which, as *per* his Accompt, amounts to 10040			
	Rix Dollars, which at 5*s. per* Dollar, comes to — —	2510	—	—
10	*Samuel Smith's* Accompt in Comp. Dr. to his Accompt Cur-			
10	rent — — — — — — — — — — £1255 0 0			
	For his Half of the abovesaid Effects sold as above — —	1255	—	—
	12			
2	Cash Dr. sundry Accompts — — — — £2520 9 2			
13	*viz.* To *Jacques Jelliffe's* Accompt Current, received of *Johannes Schelhase* — } 2510 0 0			
7	To Profit and Loss for my Half of the Gain on the said Dollars — — } 5 4 7			
10	To *Samuel Smith's* Accompt Current, for his Half of the said Gain — } 5 4 7			
		2520	9	2
	14			
9	Insurance Dr. to Sir *Humphrey Parsons* — £200 0 0			
5	Occasioned by the Ship *Falcon* being lost on the Rocks of			
	Scilly, wherein very little of her Cargo was saved, but none			
	of the Scarlet Cloth, on which I had insured to Sir *Humphrey*	200	—	—
	15			
4	*William Warner*, Executor of the last Will of my late Brother in			
7	Law *Christopher Verax*, Dr. to Profit and Loss £1000 0 0			
	Being so much left me by my said late Brother, as a Legacy			
	in His said last Will — — — — — — — — — —	1000	—	—

London, *August* 17, 1792.

				l.	s.	d.
7	House-Expences Dr. to sundry Accompts		£37 0 0			
2						
2	*viz.* To *French* Wine, for 1 Hhd.		30 0 0			
	To *Lisbon* Wine, for 1 Hhd.		7 0 0			
	Both which were bottled off, by my Order, for the Use of the Family			37	—	—
	22					
2	Cash Dr. to Profit and Loss		£12 10 0			
7	For Half a Year's Interest on 500*l.* paid me by *William Baker*, Esq.			12	10	—
	23					
2	Cash Dr. to Sundry Accompts		£103 12 6			
12	*viz.* To *John Herbert*	12	19 0¾			
12	— *John Smith*	12	19 0¾			
4	— *William Baker*, Esq.	12	19 0¾			
6	— *Robert Uxley*,	12	19 0¾			
3	— Sir *Robert Johnson*	12	19 0¾			
12	— *William Evans*	12	19 0¾			
12	— *James Jackson*	12	19 0¾			
13	— *Thomas Jones*	12	19 0¾			
	They, as Proprietors of the Ship *James* (lately taken by the *French*) having paid me their several Parts of the Charges by me paid the 6th Instant, belonging to the said Ship			103	12	6
	26					
11	*John Marsh* Dr. to sundry Accompts		£4185 16 6			
5	*viz.* To *Thomas Preston*, for		2185 16 6			
3	— Sir *Robert Johnson*, for		1000 0 0			
6	— *Robert Uxley*, for		1000 0 0			
	Occasioned by the three Bills given by me to d° *Marsh*, and by him given to the above Gentlemen, which were by them brought to me for Acceptance, and I have accordingly accepted them			4185	16	6
	28					
13	Ship *Hopewell* Dr. to Cash		£1200 0 0			
2	Which said Ship I bought of *Andrew Collins*, and paid him			1200	—	—
	31					
7	House Expences Dr. to Cash		£21 17 6			
2	Paid Sundry Charges this Month, as *per* Book of House-Expences			21	17	6

London, *September* 3, 1792.

		l.	s.	d.
7	Profit and Loſs Dr. to *French* Wine – – £30 0 0			
2	For 1 Hhd. given as a Preſent to *William Warner*, Executor to the laſt Will and Teſtament of my late Brother *Chriſtopher Verax* – – – – – – – – – – –	30	–	–
	5			
3	Sir *Humphrey Parſons* Dr. to ſundry Accompts £184 0 0			
2	*viz.* To Caſh paid him – – – – – – 172 0 0			
7	To Profit and Loſs for the Drawback on 200*l.* at 6 *per Cent.* – – – – – 12 0 0	184	–	–
	7			
2	Caſh Dr. to Ship *Hopewell* – – – – – £1600 0 0			
13	Which ſaid Ship I ſold to *Abraham Sanders*, for which I have received of him			
	2 Bank Notes for – – – – – 1500 0 0			
	1 Warrant to be paid by the Treaſurer of the *South-Sea* Company, for – 100 0 0	1600	–	–
	9			
13	Voyage from *Barbadoes* in Comp. with *John Parrot*, *George*			
13	*Hale* and ſelf, each ⅓, Dr. to *Timothy Sutton*, £167 13 5¼			
	For 45 Cheſts of Sugar, qt. neat 223 *C.* 2 *qrs.* 7 *lb.* Avoirdupois, at 15*s.* Sterling, *per C.* ſhipped on board the *Whale*, *John Miller*, Maſter, and is conſigned to me by ſaid *Sutton*, my ſaid Partners having agreed to allow me 2 *per Cent.* for Warehouſe-Room, and my Care in the Sale thereof – – – – – – – – – – –	167	13	¼
14	*John Parrot's* Accompt Current Dr. to his Accompt in			
14	Comp. – – – – – – – – – £55 17 9¾			
	For his ⅓ of the abovementioned Sugar – – – – –	55	17	9¾
14	*George Hale's* Accompt Current Dr. to his Accompt in			
14	Comp – – – – – – – – – £55 17 9¾			
	For his ⅓ of the abovementioned Sugar – – – – –	55	17	9¾
	11			
15	*Yorkſhire* Cloth Dr. to ſundry Accompts – £1152 4 6			
15	*viz.* To *Nathaniel Keeble*, for 150 Pieces, at 7*l.* 10*s.* *per* Piece – – – – 1125 0 0			
1	To Caſh, for bringing the ſame into my Warehouſe – – – – – – 27 4 6	1152	4	6
15	*Yorkſhire* Cloth, for the Accompt of *Nathaniel Keeble*, Dr. to			
2	Caſh – – – – – – – – – – £11 4 8			
	For Charges paid on bringing his 50 Pcs. into my Warehouſe	11	4	8

London, *September* 15, 1792.

					l.	s.	d.
15	Sugar in Comp. with *John Parrot*, *George Hale*, and Self, each $\frac{1}{3}$ Dr. to ſundry Accompts			£234	9	$11\frac{1}{2}$	
13	*viz.* To Voyage from *Barbadoes* for 45 Cheſts, qt. 223 *C.* 2 *qrs.* 7 *lb.* Avoirdupois, at 15*s.* Sterling *per C.*			167	13	$5\frac{1}{4}$	
2	To Caſh paid Cuſtom thereon, at 4*s.* 9*d.* $\frac{90}{100}$ *per Cent.*	53	18 $8\frac{1}{4}$				
	Freight, at 4*s.* *per* Cheſt	9	0 0				
	Lighterage	1	7 3				
	Cartage	2	10 7				
				66	16	$6\frac{1}{4}$	
					234	9	$11\frac{1}{2}$
14	*John Parrot*'s Accompt Current Dr. to his Accompt in Comp.			£22	5	6	
14	For his $\frac{1}{3}$ of the aboveſaid After-charges				22	5	6
14	*George Hale*'s Accompt Current Dr. to his Accompt in Comp.			£22	5	6	
14	For his $\frac{1}{3}$ of the aforeſaid After-charges				22	5	6

20

5	*Thomas Preſton*, Eſq; Dr. to ſundry Accompts			£2185	16	6	
2	*viz.* To Caſh paid him			2185	16	0	
7	To Profit and Loſs abated me			0	0	6	
					2185	16	6

22

12	*James Jackſon*, Dr. to ſundry Accompts			£1174	5	0	
15	*viz.* To Sugar in Comp. for 45 Cheſts			894	5	0	
2	To *French* Wine, for 8 Hhds. at 35*l.* *per* Hhd.			280	0	0	
					1174	5	—
	Sundry Accompts Drs. to *James Jackſon*			£600	0	0	
2	*viz.* Caſh received of him			200	0	0	
15	*William Harman*, for a Draft on him by			400	0	0	
12	d° *Jackſon*						
					600	—	—

The reſt to ſtand out 6 Months.

14	*John Parrot*'s Accompt in Comp. Dr. to his Accompt Current			298	1	8	
	For his $\frac{1}{3}$ of Sugar in Comp. ſold to *James Jackſon*				298	1	8
14	*George Hale*'s Accompt in Comp. Dr. to his Accompt Current			£298	1	8	
14	For his $\frac{1}{3}$ of Sugar in Comp. ſold to d° *Jackſon*				298	1	8

London, *September* 24, 1792.

			l.	s.	d.
	Sundry Accompts Drs. to Thread in Comp. sold to *William Evans*, at 18*s. per lb.* – – – – – – £900 0 0				
2	*viz.* Cash received of d° *Evans* – – – 200 0 0				
13	*Thomas Jones*, for a Draft on him, received of d° *Evans* – – – – – 300 0 0				
12	*William Evans*, payable in 6 Months – 400 0 0				
11			900	—	—
11	*James Severn's* Accompt in Comp. Dr. to his Accompt Current – – – – – – – – – – – £450 0 0				
11	For his ½ Part of the Thread sold as above – – – –		450	—	—
	27				
13	*Thomas Jones*, Dr. to *Yorkshire* Cloth – – £425 0 0				
15	For 50 Pieces, at 8*l.* 10*s. per* Piece – – – – – –		425	—	—
	29				
10	Old *South-Sea* Annuity Dr. to Profit and Loss £180 0 0				
7	For Half a Year's Dividend on 1200*l.* – – – – –		180	—	—
	30				
7	House-Expences Dr. to Cash – – – – £22 12 6				
2	Paid sundry Charges this Month, as *per* Book of House-Expences – – – – – – – – – – –		22	12	6
	October 1				
3	Cash Dr. to *Timothy Hart* and Comp. – – £300 0 0				
12	Received in Part – – – – – – – – – –		300	—	—
	3				
3	Cash Dr. to *Yorkshire* Cloth – – – – £425 0 0				
15	For 50 Pieces, at 8*l* 10*s. per* Piece – – – – – –		425	—	—
	6				
3	Cash Dr. to *William Warner* – – – – £1000 0 0				
4	Received of him in full for a Legacy left me by my Brother *Christopher Verax* – – – – – – – – – –		1000	—	—
4	*William Warner* Dr. to Cash – – – – £300 0 0				
3	Paid him in full – – – – – – – – – – –		300	—	—
	10				
3	Cash Dr. to Old *South-Sea* Annuity – – £180 0 0				
10	Received ½ a Year's Dividend on 1200*l.* due at *Michaelmas* last – – – – – – – – – – – –		180	—	—
	14				
3	Cash Dr to Bank Annuity – – – – £150 0 0				
9	Received ½ a Year's Dividend on 1000*l.* due at *Midsummer* last – – – – – – – – – – – –		150	—	—
	18				
3	Cash Dr to *William Harman* – – – – £400 0 0				
15	Received of him in in full – – – – – – – – –		400	—	—
	22				
3	Cash Dr to *Thomas Jones* – – – – – £300 0 0				
15	Received of him – – – – – – – – – –		300	—	—
	24				
5	*John Hammond*, Esq; Dr. to Canary – – – £30 0 0				
1	For 1 Pipe sold him – – – – – – – – –		30	—	—

London, *October* 26, 1792.

					l.	s.	d.
3	Cash Dr. to *Martin Unwin*			£100	0	0	
5	Received of him in Part					100	—	—
		28					
16	Voyage to *Barbadoes* Dr. to sundry Accompts			£190	4	6	
1	*viz.* To Hops, for 30 Bags, qt. 90 *C.* 1 *qr.* at 28*s. per C.*			126	7	0	
3	To Sagathee, for 20 Pieces, qt. 240 Yards, at 2*s.* 6*d. per* Yard			30	0	0	
3	To Serge, for 20 Pieces, qt. 280 Yards, at 1*s. per* Yard			14	0	0	
3	To Cash for the Charges paid on shipping the same			19	17	6	
					190	4	6
	All which are shipped on Board the *Whale. John Miller*, Master, and go consigned to *Timothy Sutton*, Merchant, at *Barbadoes*, for my own Account and Risk.						
		29					
16	Voyage to *Barbadoes* Dr. to *Brandon George*			£11	8	3	
4	He having insured my whole Adventure on that Voyage, at 6 *per Cent.*					11	8	3
		30					
4	*Brandon George* Dr. to sundry Accompts			£40	0	0	
1	*viz.* To Canary for 1 Pipe			£30	0	0	
2	To *Lisbon* Wine, for 1 Hhd.			10	0	0	
					40	—	—
		31					
7	House Expences Dr. to Cash			£26	13	8	
3	Paid sundry Charges this Month, as *per* Book of House-Expences					26	13	8
		November 1					
4	*William Lowfield*, Esq; Dr. to Cash			£400	0	0	
3	Paid him in Full					400	—	—
		4					
3	Cash Dr to *Samuel Fairman*			£100	0	0	
4	Received in Full					100	—	—
		7					
5	*Thomas Johnson* Dr. to Cash			£100	0	0	
3	Paid him in Part					100	—	—

London, *November* 10, 1792.

		£	s.	d.
3	Cash Dr. to sundry Accompts – – – – £38 8 0			
1	*viz.* To Hops, for 1 Bag, wt. 3 *C.* at 36*s.* *per C.* – – – – – – – – – 5 8 0			
1	To Canary for 1 Pipe – – – – – £33 0 0			
		38	8	—
	15			
16	*Jaques Van-Broek* Dr. to *Jacob Van Hoove* £161 2 3½			
8	For a Bill of Exchange drawn by d° *Van-Hoove* on d° *Van-Broek* for 1611 *Guil.* 3 *Stiv.* Exchange at 33*s.* 4*d.* Flemish *per l.* Sterling, payable at 10 Days after Sight, which d° *Van-Broek* has accepted – – – – – –	161	2	3½
	18			
3	Cash Dr. to Serge – – – – – – – £16 6 8			
3	For 20 Pieces, qt. 28 Yards, at 14*d.* *per* Yard, sold to *William Baker*, Esq; – – – – – – – – –	16	6	8
4	*William Baker*, Esq; Dr. to Sagathee – – £36 0 0			
3	For 20 Pieces, qt. 240 Yards, at 3*s.* *per* Yard – – –	36	—	—
	20			
3	Sir *Robert Johnson*, Dr. to Cash – – – £1000 0 0			
3	Paid him one of the Notes given by me to *John Marsh* –	1000	—	—
	24			
5	*Thomas Johnson* Dr. to Insurance – – – £18 0 0			
9	For my underwriting his Policy for 300*l.* at 6 *per Cent.* on a Freight for a Voyage to *Spain*, in the *John* and *Hannah*, *James Tickner*, Master – – – – – – – – –	18	—	—
	27			
3	Cash Dr. to *Martin Unwin* – – – – £100 0 0			
5	Received of him in Part – – – – – – – – –	100	—	—
	28			
3	Cash Dr. to *Jaques Van-Broek* – – – £161 2 3½			
16	Received in Full – – – – – – – – – – –	161	2	3½
	30			
7	House-Expences Dr. to Cash – – – – £27 13 6			
3	Paid sundry Charges this Month, as *per* Book of House-Expences – – – – – – – – – – –	27	13	
				6
	December 1			
3	Cash Dr. to *Timothy Hart* and Comp. – £300 0 0			
12	Received in Part – – – – – – – – – –	300	—	—
	3			
9	Insurance Dr. to *Thomas Johnson* – – – £300 0 0			
5	For my insuring 300*l.* on a Freight in the *John & Hannah*, bound to *Spain*; that Ship being lost in the *Downs* – –	300	—	—
	6			
3	Cash Dr. to *John Hammond*, Esq; – – – £30 0 0			
5	Received in Full – – – – – – – – – –	30	—	—

London, *December* 9, 1792.

					l.	s.	d.
3	Cash Dr. to Sundry Accompts			£507	8	4	
4	*viz.* To *William Baker*, Esq; for the Principal received			500	0	0	
7	To Profit and Loss for the Interest			7	8	4	
					507	8	4

10

5	*Thomas Johnson* Dr. to sundry Accompts			£300	0	0	
7	*viz.* To Profit and Loss for a Drawback on 300*l.* at 8 *per Cent.*			24	0	0	
3	Cash paid him			276	0	0	
					300	—	—

12

5	*John Hammond*, Esq; Dr. to sundry Accompts			£850	0	0	
15	*viz.* To *Yorkshire* Cloth, for 50 Pieces, at 8*l.* 10*s. per* Piece			425	0	0	
15	To *Yorkshire* Cloth, for the Accompt of *Nathaniel Keeble*, of *Hull*, for 50 Pieces at 8*l.* 10*s. per* Piece			425	0	0	
					850	—	—
15	*Yorkshire* Cloth for the Accompt of *Nathaniel Keeble*, Dr. to sundry Accompts for the Close			£413	15	4	
7	*viz.* To Profit and Loss for my Commission, at 2 *per Cent.* on 425*l.* for the Sale thereof			8	10	0	
15	To d° *Keeble*'s Accompt Current for the neat Proceed			405	5	4	
					413	15	4

13

3	Cash Dr. to *Thomas Preston*, Esq;			£17	9	6	
5	For the Repairs done to my present Dwelling-House				17	9	6

14

16	Voyage from *Cadiz* Dr. to *Joram Conderil*			£33	15	0	
16	For 50 Chests of Lemons 50 d° of *China* Oranges 50 d° of *Seville* d°	} at 8 Rials *per* Chest including all Charges.					
	Which were shipped on Board the *Pigeon*, *William Pigeon*, Master, for my Accompt and Risk, amounting in the Whole to 1200 Rials, Exchange at 4*s.* 6*d. per* Piece of Eight, which is Sterling				33	15	—

London, *December* 17, 1792.

					l.	s.	d.
15	*Nathaniel Keeble*, of Hull, Dr. to *Timothy Hart* and Comp.			£1125	0	0	
12	For his Draft on me, payable to d° *Hart* and Comp. at 20 Days after Sight, for					1125	— —
12	*Timothy Hart*, and Comp. Drs. to Sundry Accompts			£1125	0	0	
3	*viz.* To Cash paid him			1120	2	0	
7	To Profit and Loss gained by prompt Payment			4	18	0	
						1125	— —
	18						
16	Oranges and Lemons Dr. to Sundry Accompts			£70	1	6	
16	*viz.* To Voyage from *Cadiz*, for 50 Chests of Lemons, 50 d° *China* Oranges, 50 d° *Seville* d° At 8 Rials *per* Chest.						
	Exchange at 4*s.* 6*d.* *per* Piece of Eight, amounting to Sterling			33	15	0	
3	To Cash paid Custom, Freight, and Waterage			36	6	6	
						70	1 6
	20						
3	Cash Dr. to *Martin Unwin*			£100	0	0	
5	Received in Part					100	— —
	22						
16	*Joram Conderil*, of *Cadiz*, Dr. to *John Hammond*, Esq;			£33	15	0	
5	For *Conderil*'s Draft on me, payable to d° *Hammond*, or Order, for 1200 Rials, Exchange at 4*s.* 6*d.* *per* Piece of Eight, which I have accepted, but not paid, because the same is to be placed to Accompt, as *per* Agreement					33	15 —
	24						
3	Cash Dr. to *Isaac Reynolds*			£42	0	0	
5	Received in Full					42	— —
	25						
9	Bank Annuity Dr. to Profit and Loss			£150	0	0	
7	For Half a Year's Dividend due on 1000*l.*					150	— —
	26						
5	*Isaac Reynolds* Dr. to Oranges and Lemons			£42	10	0	
16	For 50 Chests of Lemons, at 17*s.* *per* Chest					42	10 —

London, *December* 27, 1792.

		l.	s.	d.
3 / 6	Cash Dr. to *James Allen* — — — — — — £8 0 0 Received in full — — — — — — — — — — —	8	—	—
	28			
3 / 11	Cash Dr. to Thread in Comp. between *James Severn* and self — — — — — — — — — — £900 0 0 For 1000*lb.* sold to *James Allen*, at 18*s. per lb.* — — —	900	—	—
11 / 11	*James Severn*'s Accompt, in Comp. Dr. to his Accompt Current — — — — — — — — — — £450 0 0 For his Half of the above Thread — — — — — —	450	—	—
	29			
3 / 11	Sir *Humphrey Parsons* Dr. to Thread in Comp. between *James Severn* and Self — — — — — £900 0 0 For 1000*lb.* at 18*s. per lb.* to pay in 6 Months — — —	900	—	—
11 / 11	*James Severn*'s Accompt in Comp. Dr. to his Accompt Current — — — — — — — — — — £450 0 0 For his Half of the above Thread — — — — — —	450	—	—
	30			
4 / 11	*William Baker*, Esq; Dr. to Thread in Comp. between *James Severn* and Self — — — — — £533 16 0 For 628*lb.* at 17*s. per lb.* — — — — — — — —	533	16	—
6 / 4	*Robert Uxley* Dr. to *William Baker*, Esq; — £1000 0 0 For my Note given to *Uxley*, and by him to d° *Baker*, payable *January* 20 next, including the three Days of Grace	1000	—	—
4 / 3 / 7	*William Baker*, Esq; Dr. to sundry Accompts £466 4 0 *viz.* To Cash paid him — — — — — — 463 17 4 To Profit and Loss gained by prompt Payment — — — — — — — 2 6 8	466	4	—
11 / 11	*James Severn*'s Accompt, in Comp. Dr. to his Accompt Current — — — — — — — — — — 266 18 0 For his Half of the aboveſaid Thread — — — — —	266	18	—
	31			
7 / 3	House Expences Dr. to Cash — — — — £22 8 4 Paid sundry Charges this Month, as *per* Book of House-Expences — — — — — — — — — — — —	22	8	4

The End of the ſecond Journal.

The LEDGER.

The *Alphabet* to the LEDGER.

A.

Allen James - - - - 6
Angel William - - - 8
Adams John - - - - 8
Annuity *Bank* - - - 9
Annuity *Old South Sea* 10

B

Baker William, Esq; - 4
Bank Annuity - - - 9
Barbadoes Voyage from 13
Barbadoes Voyage to 16
Balance - - - - - 17

C

Cash - - - - - - - 1
Canary - - - - - - 1
Crape *Norwich* - - - 2
Commissioners of the Customs - 10
Cloth *Yorkshire* - 15
Cloth *Yorkshire*, for the Accompt of *Nat. Keeble* - 15
Cadiz, Voyage from 16
Conderil Joram - - 16

D.

Drugget - - - - - 2
Duroy - - - - - - 2

E.

Evans William - - - 12

F

French Wine - - - - 2
Fairman Samuel - - - 4

G.

George Brandon - - - 4
Goods for the Accompt of *Abra. Van Schooten* - 9

H.

Hops - - - - - - - 1
Hammond John, Esq; 5
House-Expences - - 7
Hart Tim. and Comp. 12
Herbert John - - - 12
Hopewell, Ship - - - 13
Hale's George Accompt Current 14
D° in Comp. - - - 14
Harman William - - 15

I.

Johnson Sir *Robert* - 3
Johnson Thomas - - - 5
James, Ship - - - - 6
Insurance - - - - - 9
Jackson James - - - 12
Jones Thomas - - - 13
Jolliffe's Jacques Accompt Current 13

K.

Keeble Nat. of *Hull* - 15

L.

Lisbon Wine - - - - 2
Lowfield William, Esq; 4
Loss and Profit - - - 7
Lamb Richard, of *Harwich* - - 8
Lemons and Oranges 16

M.

Marsh John - - - - 11

The *Alphabet* to the LEDGER.

N.
Norwich Crape - - - 2

O
Old South Sea Annuity 10
Oranges and Lemons 16

P
Parsons Sir *Humphrey* 3
Preston Thomas, Esq; - 5
Profit and Loss - - - 7
Parrot's John Accompt Current } 14
D° in Comp. - - - 14

Q.

R.
Reynolds Isaac - - - - 5

S
Stock - - - - - - 1
Sagathee - - - - - 3
Serge - - - - - - 3
Ship *James* - - - - 6
Smith's Samuel Accompt Current } 10
D° in Comp. - - - 10
South Sea Annuity old 10
Severn's James Accompt Current } 11
D° in Comp. - - - 11
Smith John - - - - 12
Ship *Hopewell* - - - 13
Sutton Tim. at *Barbadoes* 13
Sugar in Comp. - - 15

T
Thread in Comp. - 11

V.
Urwin Martin - - - 5
Uxley Robert - - - - 6
Voyage to *Amsterdam* 8
Van Hoove's Jacob Accompt Current } 8
Van Schooten's Abra. Accompt Current } 9
Voyage to *Copenhagen* 10
Voyage from *Barbadoes* 13
Voyage to *Barbadoes* 16
Van Broek Jaques - - 16
Voyage from *Cadiz* - 16

W.
Wine Canary - - - 1
Wine *French* - - - - 2
Wine *Lisbon* - - - - 2
Warner William - - - 4

X

Y
Yorkshire Cloth - - - 15
Yorkshire Cloth for the Accompt of *Nat. Keeble* - } 15

Z.

Stock Dr.

1792				l.	s.	d.
Mar. 1	1	To sundry Accompts	—	412	10	—
	R	To Balance for my neat Estate	17	34658	11	10½
				35071	1	10½

Cash Dr.

1792				l.	s.	d.
Mar. 1	1	To Stock	1	8099	4	2½
31	—	To sundry Accompts received this Month	—	609	—	—
Apr. 30	—	To ditto ditto	—	509	7	—
May 31	—	To ditto ditto	—	10525	19	—
June 30	—	To ditto ditto	—	1171	13	—
July 31	—	To ditto ditto	—	13081	9	11
Aug. 31	—	To ditto ditto	—	3536	11	8
Sept. 30	—	To ditto ditto	—	2000	—	—
Oct. 31	—	To ditto ditto	—	2855	—	—
Nov. 30	—	To ditto ditto	—	415	16	11½
Dec. 31	—	To ditto ditto	—	1904	17	10
				44708	19	7

Canary Dr.

1792			Pipes	l.	s.	d.
Mar. 1	1	To Stock at 25*l.* *per* Pipe, for	5	1	125	—
Nov. 10	R	To Profit and Loss, gained by this Accompt		7	28	—
					153	—

Hops Dr.

1792			Bags	C.	qrs.	lb.	l.	s.	d.
Mar. 1	1	To Stock, at 28*s.* *per* *C.* for	44	132	2	0	1	185	10	—
Dec. 31	R	To Profit and Loss gained by this Accompt					7	8	15	3
								194	5	3

1792		Per Contra Cr.		l.	s.	d.
Mar. 1	1	By ſundry Accompts – – – – – –	—	10925	15	4¼
	R	By Profit and Loſs, gained by 10 Months trading	7	24145	6	6
				35071	1	10¼

1792		Per Contra Cr.				
Mar. 31	—	By ſundry Accompts paid away this Month –	—	1718	15	6¾
Apr. 30	—	By ditto – – – ditto – – – – –	—	1017	6	—¾
May 31	—	By ditto – – – ditto – – – – –	—	9857	—	5
June 30	—	By ditto – – – ditto – – – – –	—	643	13	10
July 31	—	By ditto – – – ditto – – – – –	—	11063	—	—
Aug. 31	—	By ditto – – – ditto – – – – –	—	1429	2	6
Sept. 30	—	By ditto – – – ditto – – – – –	—	2485	14	2¼
Oct. 31	—	By ditto – – – ditto – – – – –	—	346	11	2
Nov. 30	—	By ditto – – – ditto – – – – –	—	1527	13	6
Dec. 31	—	By ditto – – – ditto – – – – –	—	1918	14	2
	R	By Balance remaining in Hand, carried to the next Books – – – – – – – –	17	12701	8	2¼
				44708	19	7

1792		Per Contra Cr.	Pipes			
Mar. 20	2	By Caſh, ſold *William Dello* – – –	1	1	30	— —
May 17	5	By Caſh, ſold *William Coles* – – –	1	1	30	— —
Oct. 24	14	By *John Hammond*, Eſq; for – – –	1	5	30	— —
30	15	By *Brandan George*, for – – – –	1	4	30	— —
Nov. 10	16	By Caſh, for – – – – – – – –	1	3	33	— —
			5		153	— —

1792		Per Contra Cr.	Bags	C.	qr.	lb.			
Apr. 5	3	By *Robert Uxley*, at 33*s. per C.* for	10	30	1	0	6	49	18	3
Oct. 28	15	By Voyage to *Barbadoes*, at 28*s.* *per C.* for – – – – – –	30	90	1	0	16	126	7	—
Nov. 10	16	By Caſh, at 36*s. per C.* for –	1	3	0	0	3	5	8	—
Dec. 31	R	By Balance, remaining unſold, at 28*s. per C.* for – – –	3	9	0	0	17	12	12	—
			44	132	2	0		194	5	3

French Wine

Dr.

			Hhds.		l.	s.	d.
1792							
Mar. 1	1	To Stock, at 30*l.* *per* Hhd. for – –	10	1	300	—	—
Sept. 22	R	To Profit and Loſs, gained by this Accompt		7	40	—	—
					340	—	—

Drugget

Dr.

			Pcs.	Yds.				
1792								
Mar. 1	1	To Stock at 3*s.* 4*d.* *per* Yard, for –	20	280	1	46	13	4
21	R	To Profit and Loſs, gained by this Accompt – – – – – – – – –			7	2	6	8
						49	—	—

Nota, The Drugget being all ſold, there is no Neceſſity of ſtaying till the general *Balance* ſhall be made, but this or any other particular Accompt of Goods

Liſbon Wine

Dr.

			Hhds.				
1792	1	To Stock, at 7*l.* *per* Hhd. for – – –	25	1	175	—	—
Mar. 1	R	To Profit and Loſs, gained by this Accompt		7	68	—	—
					243	—	—

Norwich Crape

Dr.

			Pcs.	Yds.				
1792								
Mar. 1	1	To Stock, at 3*s.* 6*s.* *per* Yard for –	56	896	1	156	16	—
June 28	R	To Profit and Loſs, gained by this Accompt – – – – – – – – –			7	22	8	—
						179	4	—

Duroy

Dr.

			Pcs.	Yds.				
1792								
Mar. 1	1	To Stock, at 6*s.* *per* Yard, for – –	20	300	1	90	—	—
June 28	R	To Profit and Loſs, gained by this Accompt – – – – – – – – –			7	7	10	—
						97	10	—

Per Contra Cr.

1792			Hhds.		l.	s.	d.
Aug. 17	11	By Houſe-Expences, bottled off – –	1	7	30	—	—
Sept. 3	12	By Profit and Loſs, given to *Wm. Warner*	1	7	30	—	—
22	13	By *James Jackſon*, at 35*l. per* Hhd. for	8	12	280	—	—
			10		340	—	—

Per Contra Cr.

1792			Pcs.	Yds.				
Mar. 21	2	By *Sir R. Johnſon*, at 3*s.* 6*d. per* Yard for	20	280	3	49	—	—

may be balanced at any Time after they are all diſpoſed of.

Per Contra Cr.

1792			Hhds.				
Mar. 12	2	By Profit and Loſs, loſt by the burſting of	1	7	7	—	—
June 19	7	By *Samuel Fairman*, at 10*l. per* Hhd. for	10	4	100	—	—
27	7	By Caſh, at 10*l.* 10*s. per* Hhd. for – –	10	2	105	—	—
Aug. 17	11	By Houſe-Expences, bottled off – –	1	1	7	—	—
Oct. 30	15	By *Brandon George*, for – – – – –	1	4	10	—	—
	R	By Balance unſold, at 7*l. per* Hhd. for –	2	17	14	—	—
			25		243	—	—

Per Contra Cr.

1792			Pcs.	Yd.			
June 28	7	By *Abraham Van Schooten*'s Accompt Current, at 4*s. per* Yard, for – –	56	896	9	179	4	—

Per Contra Cr.

1792			Pcs.	Yds.				
June 28	7	By *Abraham Van Schooten*'s Accompt Current, at 6*s.* 6*d. per* Yard, for –	20	300	9	97	10	—

Sagathee

Dr.

			Pcs.	Yds.		l.	s.	d.
1792 *Mar.* 1	1	To Stock, at 2*s.* 6*d.* *per* Yard, for	90	1080	1	135	—	—
	R	To Profit and Loſs gained by this Accompt			7	6	—	—
						141	—	—

Serge

Dr.

			Pcs.	Yds.		l.	s.	d.
1792 *Mar.* 1	1	To Stock, at 1*s.* *per* Yard, for	90	1260	1	63	—	—
	R	To Profit and Loſs, gained by this Accompt			7	2	6	8
						65	6	8

Sir Robert Johnſon

Dr.

1792 *Mar.* 1	1	To Stock	1	30	— —
21	2	To Drugget	2	49	— —
June 8	6	To Goods for the Accompt of *Abraham Van-Schooten*, for 120 Pieces of Holland	9	360	— —
12	6	To dº in Part, for 100 Pieces of Long Lawn	9	150	— —
Aug. 6	10	To Ship *James*	6	12	19 — $\frac{1}{2}$
Nov. 20	16	To Caſh paid him in full	3	1000	— —

Sir Humphrey Parſons

Dr.

1792 *Mar.* 1	1	To Stock	1	16	— —
July 14	8	To Inſurance, for my inſuring 200*l.* on his Scarlet Cloth	9	16	— —
Sept. 5	12	To ſundry Accompts, paid him in full	2	184	— —
				216	— —
Dec. 29	19	To Thread in Comp. between *J. Severn* and Self, to pay in 6 Months	11	900	— —

		Per Contra	Cr. Pcs.	Yds.		l.	s.	d.
1792								
Oct. 28	15	By Voyage to *Barbadoes*, at 2*s.* 6*d.* *per* Yard, for	20	240	16	30	—	—
Nov. 18	16	By *William Baker*, Esq; at 3*s.* *per* Yard for	20	240	4	36	—	—
	R	By Balance unfold, at 2*s.* 6*d.* *per* Yard	50	600	17	75	—	—
			90	1080		141	—	—

		Per Contra	Cr. Pcs.	Yds.		l.	s.	d.
1792								
Oct. 28	15	By Voyage to *Barbadoes*, at 1*s.* *per* Yard, for	20	280	16	14	—	—
Nov. 18	16	By Cash, at 14*d.* *per* Yard, for	20	280	3	16	6	8
	R	By Balance, unfold, at 1*s.* *per* Yard, for	50	700	17	35	—	—
			90	1260		65	6	8

		Per Contra	Cr.			
1792						
Mar. 2	1	By Cash, received in Full	1	30	—	—
25	2	By ditto, received in Full	1	49	—	—
June 18	7	By ditto, received in Part	2	360	—	—
24	7	By ditto, received in Full	2	150	—	—
Aug. 23	11	By ditto, received in Full	2	12	19	4½
26	11	By *John Marsh*, for a Bill payable by me to d° *Johnson*, *November* 17 next	11	1000	—	—

		Per Contra	Cr.			
1792						
July 26	9	By Cash, received in Part	2	16	—	—
Aug. 14	10	By Insurance, for his Scarlet Cloth, lost in the *Falcon*	9	200	—	—
				216	—	—
	R	By Balance, due to me, to pay *June* 29 next	17	900	—	—

1792		William Baker, Esq; Dr.		l.	s.	d.
Mar. 1	1	To Stock	1	500	—	—
10	2	To Ship *James*, for $\frac{1}{16}$ Part to pay in 7 Days	6	125	—	—
Aug. 6	10	To ditto	6	12	19	$\frac{3}{4}$
Nov. 18	16	To Sagathee	3	36	—	—
Dec. 30	19	To Thread in Comp. between *James Severn* and Self	11	533	16	—
—	19	To sundry Accompts	—	466	4	—
				1673	19	$\frac{3}{4}$

1792		William Warner Dr.		l.	s.	d.
Mar. 1	1	To Stock, to pay *April* 30 next	1	34	7	—
Aug. 15	10	To Profit and Loss, for a Legacy left me by my Brother *C. Verax*	7	1000	—	—
Oct. 6	14	To Cash, paid him in Full	3	300	—	—
				1300	—	—

1792		Brandon George Dr.		l.	s.	d.
Mar. 1	1	To Stock	1	32	—	—
Oct. 30	15	To sundry Accompts	—	40	—	—
				72	—	—

1792		Samuel Fairman Dr.		l.	s.	d.
Mar. 1	1	To Stock	1	28	—	—
June 19	9	To *Lisbon* Wine	2	100	—	—

1792		William Lowfield, Esq; Dr.		l.	s.	d.
Mar. 1	1	To Stock	1	128	13	—
Nov. 1	15	To Cash, paid in Full	3	400	—	—

1792		Per Contra Cr.		l.	s.	d.
Mar. 17	2	By Cash received in Part	1	125	—	—
Aug. 23	11	By ditto, received his Part of the last Charges on the Ship *James*	2	12	19	¾
Dec. 9	17	By ditto, received the Principal, which he borrowed	3	500	—	—
30	19	By *Robert Uxley*, for my Note given to *Uxley*, and by him to Baker	6	1000	—	—
—	R	By Balance, due to me	17	36	—	—
				1673	19	¾

1792		Per Contra Cr.		l.	s.	d.
Apr. 30	4	By Cash received in Full	1	34	7	—
July 4	8	By Voyage to *Copenhagen* in Comp. between *S. Smith* and Self	10	300	—	—
Oct. 6	14	By Cash, received my Legacy in Full	3	1000	—	—
				1300	—	—

1792		Per Contra Cr.		l.	s.	d.
Oct. 29	15	By Voyage to *Barbadoes*, for Insurance at 6 *per Cent.*	16	11	8	3
	R	By Balance due to me	17	60	11	9
				72	—	—

1792		Per Contra Cr.		l.	s.	d.
June 16	7	By Cash received in Full	2	28	—	—
Nov. 4	20	By ditto, ditto	3	100	—	—

1792		Per Contra Cr.		l.	s.	d.
June 23	7	By Cash, received in Full	2	128	13	—
July 4	9	By Voyage to *Copenhagen* in Comp. between *S. Smith* and Self	10	400	—	—

1792		Thomas Johnſon Dr.		l.	s.	d.
Mar. 1	1	To Stock	1	256	14	3¾
Nov. 7	15	To Caſh, paid in Part	3	100	—	—
24	16	To Inſurance, for my inſuring 300*l.* at 6 *per Cent.*	9	18	—	—
Dec. 10	17	To ſundry Accompts, paid my Inſurance on a Freight loſt	—	300	—	—
		To Balance due to him	17	359	2	4¼
				1033	16	8

1792		John Hammond, Eſq; Dr.				
Mar. 1	1	To Stock, to pay *April* 20 next	1	100	—	—
Oct. 24	14	To Canary	1	30	—	—
Dec. 12	17	To ſundry Accompts	—	850	—	—

1792		Martin Unwin Dr.				
Mar. 1	1	To Stock	1	381	17	6

1792		Iſaac Reynolds Dr.				
Mar. 1	1	To Stock	1	42	—	—
Dec. 26	18	To Oranges and Lemons	16	42	10	—

1792		Thomas Preſton, Eſq; Dr.				
Mar. 23	2	To ſundry Accompts	—	90	—	—
May 25	5	To Caſh paid *James Hart* for repairing my Dwelling-Houſe	1	17	9	6
Sept. 20	13	To ſundry Accompts	—	2185	16	6
				2203	6	—

1792		Per Contra	Cr.		£.	s.	d.
July 4	8	By Voyage to *Copenhagen* in Comp. between *S. Smith* and Self		10	733	16	8
Dec. 3	16	By Insurance, on a Freight, in the *John* and *Hannah*, loft		9	300	—	—
					1033	16	8

1792		Per Contra	Cr.		£.	s.	d.
Apr. 20	3	By Cafh, received in Full		1	100	—	—
Dec. 6	16	By ditto, ditto		3	30	—	—
22	18	By *Joram Conderil* of *Cadiz*, for d° *Conderil*'s Draft on me, payable to d° *Hammond*		16	33	15	—
	R	By Balance due to me		17	816	5	—
					850	—	—

1792		Per Contra	Cr.		£.	s.	d.
Oct. 26	15	By Cafh, received in Part		3	100	—	—
Nov. 27	16	By ditto, ditto		3	100	—	—
Dec. 20	18	By ditto, ditto		3	100	—	—
	R	By Balance, due to me		17	81	17	6
					381	17	6

1792		Per Contra	Cr.		£.	s.	d.
Dec. 24	18	By Cafh, received in Full		3	42	—	—
	R	By Balance, due to me		17	42	10	—

1792		Per Contra	Cr.		£.	s.	d.
Mar. 1	1	By Stock to be paid *May* 14 next		1	90	—	—
Aug. 26	11	By *John Marfh*, for a Bill payable by me to d° *Preston, September* 17 next		11	2185	16	6
Dec. 13	17	By Cafh received for the Repairs of my prefent Dwelling-Houfe		3	17	9	6
					2203	6	—

1792		Robert Uxley Dr.		l.	s.	d.
Mar. 14	2	To Ship *James* $\frac{1}{16}$ Part	6	125	—	—
Apr. 5	3	To Hops	1	49	18	3
May 7	5	To Ship *James*, for his $\frac{1}{16}$ Part of Diſburſe-on the ſaid Ship	6	70	17	—
10	5	To Caſh, paid in Full	1	76	14	9
				322	10	—
Aug. 6	10	To Ship *James*	6	12	19	$\frac{3}{4}$
Dec. 30	19	To *William Baker*, Eſq; for my Note given to *Uxley*, and by him to *Baker*	4	1000	—	—

1792		Ship James Dr.		l.	s.	d.
Mar. 4	1	To ſundry Accompts	—	1500	—	—
26	2	To Caſh paid *T. Young*, for Joiner's Work in Full	1	20	17	—
27	2	To ditto, paid *Tho. Pierce* for Rigging ditto	1	27	14	6
28	2	To ditto, paid *Dryden Smith* for Repairs ditto	1	40	8	—
30	3	To ditto, paid *Nat. Weſtall* for Painting ditto	1	7	4	6
Apr. 3	3	To ditto, paid the Blockmaker's Bill ditto	1	19	7	6
7	3	To ditto, paid the Ship Chandler's Bill ditto	1	700	13	—
27	4	To ditto, paid *John Jones* for Beef and Pork ditto	1	109	10	6
May 1	4	To ditto, paid *James Thatcher* for Bread, Flour, and Peaſe ditto	1	86	18	6
2	4	To ditto, paid *J. Preſtwick* for Cordage, &c. ditto	1	46	17	—
6	4	To ditto, paid *John Pepwell* for Smith's Work ditto	1	73	11	6
Aug. 6	10	To ditto, paid ſundry Charges in refitting her ditto	2	207	5	—
20	R	To Profit and Loſs, gained by the ſaid Ship	7	21329	11	6
				24170	8	6

1792		James Allen D.		l.	s.	d.
Mar. 9	2	To Caſh paid in Full	1	1425	—	—
May 28	6	To Inſurance on 260*l.* in the *Golden Fleece*, at 4 *per Cent.*	9	8	—	—

1792		Per Contra Cr.		l.	s.	d.
Mar. 1	1	By Stock	1	322	10	—
Aug. 23	11	By Cash, received in Full	2	12	19	¾
26	11	By *John Marsh*, for a Bill by me payable to dº *Uxley*, *January* 17 next	11	1000	—	—

1792		Per Contra Cr.		l.	s.	d.
Mar. 6	1	By Cash, received of *J. Herbert* for $\frac{1}{16}$ Part in Full	1	125	—	—
8	2	By ditto, received of Capt. *J. Smith* $\frac{1}{16}$ Part ditto	1	125	—	—
10	2	By *William Baker*, Esq; — — for ditto — —	4	125	—	—
14	2	By *Robert Uxley* — — — — for ditto — —	6	125	—	—
25	2	By Cash, rec^{d}. of Sir *R. Johnson* for ditto — —	1	125	—	—
Apr. 10	3	By ditto, rec^{d}. of *William Evans* for ditto — —	1	125	—	—
12	3	By ditto, rec^{d}. of *James Jackson* for ditto — —	1	125	—	—
14	3	By ditto, rec^{d}. of *Thomas Jones* for ditto — —	1	125	—	—
May 7	5	By sundry Accompts — — — — — — —	—	566	16	—
20	5	By Cash for my $\frac{1}{2}$ Part of a *French* Prize rec. in full	1	10000	—	—
July 9	8	By ditto for my ditto of a 2d ditto — ditto — —	2	12500	—	—
Aug. 6	10	By sundry Accompts — — — — — — —	—	103	12	6
				24170	8	6

1792		Per Contra Cr.		l.	s.	d.
Mar. 4	1	By Ship *James*	6	1425	—	—
Dec. 27	9	By Cash received in Full	3	8	—	—

Profit and Loss Dr.

1792				l.	s.	d.
Mar. 12	2	To *Lisbon Wine*, for 1 Hhd. except 6 Gallons, lost	2	7	—	—
July 24	9	To *John Adams*, for a Drawback on 140*l.* 7*s.* 10*d.* at 8 *per Cent.*	8	11	4	7
Sept. 3	12	To *French* Wine, for 1 Hhd. given to *William Warner*	2	30	—	—
	R	To House-Expences	7	337	4	10
	R	To Bank Annuity, lost on the Abatement of its Price, with the Brokage	9	75	—	—
	R	To Insurance	9	458	—	—
	R	To Old S. S. Annuity, lost by the Abatement of its Price, with the Brokage	10	43	14	6
	R	To Stock, gained by 10 Months trading	1	24145	6	6
				25107	10	5

Note, This extraordinary Gain, made in so short a Time, may, perhaps, amaze some Readers: But if they consider that 21520*l.* 11*s.* 6*d.* of that Money arose by the Success of the Ship *James*, the remaining Part of the Gain will appear to be no more than what many Merchants make in the like Time.

House-Expences Dr.

1792				l.	s.	d.
Mar. 31	3	To Cash, paid sundry Charges this Month	1	33	4	6
Apr. 30	4	To ditto, — ditto	1	39	16	10
May 31	6	To ditto, — ditto	1	43	11	2
June 30	7	To ditto, — ditto	2	40	8	10
July 31	9	To ditto, — ditto	2	21	18	—
Aug. 17	11	To sundry Accompts		37	—	—
31	11	To Cash, paid sundry Charges this Month	2	21	17	6
Sept. 30	14	To ditto, — ditto	2	22	12	6
Oct. 31	15	To ditto, — ditto	3	26	13	8
Nov. 30	16	To ditto, — ditto	3	27	13	6
Dec. 31	19	To ditto, — ditto	3	22	8	4
				337	4	10

1792		Per Contra Cr.		l.	s.	d.
Mar. 21	R	By Drugget	2	2	6	8
23	2	By *T. Preston*, Esq; abated for my early Payment of 90*l.*	5	—	12	11¾
May 14	R	By Voyage to *Amst.* consigned to *J. Van Hoorie*	8	54	13	11
June 12	6	By Goods for the Accompt of *Abr. Van Schooten*	9	36	8	—
24	7	By Bank Ann. for ½ a Year's Divid. on 10000*l.*	9	150	—	—
28	7	By *Abr. Van Schooten's* Acc. Cur. for Commission	9	13	13	3
—	R	By Duroy	2	7	10	—
—	R	By *Norwich* Crape	2	22	8	—
Aug. 12	R	By Voyage to *Copen.* for my ½ of the Gain thereof	10	741	8	6
15	10	By Cash, gained by *Johannes Scheelhase*	2	5	4	7
15	10	By *William Warner*, for a Legacy left me by my Brother *Verax*	4	1000	—	—
20	R	By Ship *James*	6	21329	11	6
22	11	By Cash rec^d. of *W. Baker*, Esq; ½ Yrs. Int. on 500*l.*	2	12	10	—
Sept. 5	12	By Sir *H. Parsons*, for a Drawback on 200*l.* at 6*per Ct.*	3	12	—	—
7	R	By Ship *Hopewell*, gained on the Sale thereof	13	400	—	—
20	13	By *Thomas Preston*, abated on my Payment of 2185*l.* 16*s.* 6*d.*	5	—	—	6
22	R	By *French* Wine	2	40	—	—
—	R	By *John Parrot's* Accompt Current	14	5	19	2¾
—	R	By *George Hale's* Accompt Current	14	5	19	2¾
—	R	By Sugar in Co. for my ⅓ Part gained	15	219	18	4¼
29	14	By Old S. S. Ann. for ½ a Year's Div. on 12000*l.*	10	180	—	—
Nov. 10	R	By Canary	1	28	—	—
Dec. 9	17	By Cash rec^d. of *W. Baker*, Esq; the Int. of 500*l.*	3	7	8	4
10	17	By *T. Johnson*, for a Drawback on 300*l.* at 8*per Ct.*	5	24	—	—
12	R	By *Yorkshire* Cloth	15	122	15	6
—	17	By ditto, for the Accompt of *Nat. Keeble*	15	8	10	—
17	18	By *Tim. Hart* and Co. gained by prompt Payment	12	4	18	—
25	18	By Bank Ann. for ½ a Year's Div. on 1000*l.*	9	150	—	—
30	19	By *Wm. Baker*, Esq; gained by prompt Payment	4	2	6	8
—	R	By Thread in Co. between *James Severn* and Self	11	415	2	6
	R	By Hops	1	8	15	3
	R	By *Lisbon* Wine	2	68	—	—
	R	By Sagathee	3	6	—	—
	R	By Serge	3	2	6	8
	R	By Oranges and Lemons	16	19	2	10
				25107	10	5

1792		Per Contra Cr.				
		By Profit and Loss	7	337	4	10

				l.	*s.*	*d.*
		Voyage to Amsterdam, consigned to Jacob Van-Hoove Dr.				
1792 *April* 1	3	To *Richard Lamb*, of *Harwich*, for 100 *qrs.* of Wheat	8	9	8	—
24	4	To Cash, for 100 Bags of Pepper, with Charges	1	140	7	10
25	4	To ditto, paid *John Adams*, for insuring the aforesaid Pepper	8	7	—	4½
May 14	R	To Profit and Loss, gained by the said Voyage	7	54	13	11
				301	10	1½
		Richard Lamb of Harwich Dr.				
1792 *April* 2	3	To *William Angel*, for a Draft on me, payable to d° *Angel*, or Order, *May* 3 next	8	99	8	—
		William Angel Dr.				
1792 *May* 3	4	To Cash, paid in full	1	99	8	—
		John Adams Dr.				
1792 *May* 12	6	To Voyage to *Amsterdam*, consigned to *J. Van Hoove*, for 100 Bags of Pepper lost	8	140	7	10
		Jacob Van Hoove's Acct. Curr. Dr.				
1792 *Mar.* 14	5	To Voyage to *Amsterdam*, Exch. at 33*s.* 4*d.* Flemish *per* £ Sterling, for — Guil. St. 1611 3.	8	161	2	3½

					l.	*s.*	*d.*
1792		Per Contra Cr.					
May 12	5	By *John Adams*, for 100 Bags of Pepper, by him insured and lost	8		140	7	10
14	5	By *Jacob Van Hoove*'s Account Current, on the Sale of 100 *qrs.* of Wheat			161	2	$3\frac{1}{2}$
					301	10	$1\frac{1}{2}$
1792		Per Contra Cr.					
April 1	3	By Voyage to *Amsterdam*, consigned to *Jacob Van-Hoove*	8		99	8	—
1792		Per Contra Cr.					
April 2	3	By *Richard Lamb*, of *Harwich*, for a Draft on me payable to d° *Angel*, or Order, *May* 3 next	8		99	8	—
1792		Per Contra Cr.					
July 24	9	By sundry Accompts	—		140	7	10
1792		Per Contra Cr.					
Nov. 15	16	By *Jaques Van-Brock*, Exch. at 33*s.* 4*d* Flemish *per £* Sterling	Guil. 1611	St. 3 16	161	2	$3\frac{1}{2}$

Bank-Annuity Dr.

1792			l.		l.	s.	d.
May 22	5	To Cash, at 4*l. per Cent.* and Brokage on	10000	1	9412	10	—
June 24	7	To Profit and Loss, for ½ a Year's Divid.		7	150	—	—
Dec. 25	18	To ditto — — for ditto — — —		7	150	—	—
					9712	10	—

Insurance Dr.

1792					
Aug. 14	10	To Sir *Humphry Parsons*, for his Scarlet Cloth, loft in the *Falcon* — — — — — — — —	3	200	— —
Dec. 3	16	To *Thomas Johnson*, for a Freight in the *John* and *Hannah*, loft — — — — — — — —	5	300	— —
				500	— —

Note, When you insure on other Mens Goods, and receive the *Premium*, or give Credit for it, you muft make *Caſh*, or the *Perſon* indebted, Dr. to *Inſurance*, and *Inſurance* Cr. by *Caſh*, or the *Perſon* indebted: But when others inſure on your Goods, and you pay

Goods for the Accompt of Abraham Van-Schooten Dr.

1792			Rms. Paper.	Ps. Holl.	Ps. L. Lawn.		l.	s.	d.
June 2	6	To Cash, paid Freight, Cuſtom, and other Charges on —	1000	120	100	2	196	17	6
12	6	To ſundry Accompts for the Cloſe — — — — — —				—	713	2	6
							910	—	—

A. Van Schooten's Acct. Curt. Dr.

1792						
June 28	7	To ſundry Accompts — — — — — — — —	—	696	14	9

Note, The Balance of this Accompt may ſeem ſomething odd to the young Book-keeper, and he, perhaps, may wonder how the Merchant muſt come by his Money, when *A. Van-Schooten* lives ſo far off, and the Balance ſo ſmall; but it is to be obſerved in this Caſe, that *Van-Schooten* is the Employer; and therefore as the Merchant at *London* ſells Goods for

		Per Contra	Cr.		l.	s.	d.
			l.				
1792							
Oct. 14	14	By Cash, received ½ a Year's Dividend		3	150	—	—
Dec. 31	R	By Balance, at 93 ⅜ *per Cent.* — —	10000	17	9337	10	—
	R	By d° for ½ a Year's Dividend, due thereon — — — — — — —		17	150	—	—
	R	By Profit and Loss, lost by the Abatement of its Price and the Brokage		7	75	—	—
					9712	10	

		Per Contra	Cr.		l.	s.	d.
1792							
May 28	6	By *James Allen*, on 200*l.* at 4 *per Cent.* in the *Golden Fleece* — — — — — — — — —		6	8	—	—
July 14	7	By Sir *Humphrey Parsons*, on 200*l.* at 8 *per Cent.* on Scarlet Cloth — — — — — — — —		3	16	—	—
Nov. 24	16	By *Thomas Johnson*, on 30*cl.* at 6 *per Cent.* on the *John* and *Hannah* — — — — — —		5	18	—	—
		By Profit and Loss, lost by this Accompt —		7	458	—	—
					500	—	—

the Premium, then you must be governed by the Circumstances, and make such Person or Thing Dr. to Cash, as the Nature of the Affair requires. See Voyage to *Amsterdam*, Fol. 8.

		Per Contra	Cr.	Rms. Paper.	Ps. Holl.	Ps. L. Lawn.	l.	s.	d.
1792									
June 5	6	By Cash, at 6*s. per* Ream, for		1000			2	300	—	—
8	6	By Sir *Robert Johnson*; at 3*l.* *per* Piece, for — — —			120		3	360	—	—
12	6	By sundry Accompts, at 2*l.* 10*s.* *per* Piece, for — — — —				100	—	250	—	—
								910	—	—

		Per Contra	Cr.		l.	s.	d.
1792							
June 12	6	By Goods for the Accompt of *A. Van Schooten*, for the neat Produce — — — — — —		9	676	14	6
	R	By Balance due to me — — — — — —		17	20	—	3
					696	14	9

him, and makes Returns to him by Commission: So whatever is defective or redundant at one Time, will easily be brought to Accompt by Sale of the next Quantity of Goods received from, or Returns made to the said *Van Schooten*: and so on from Time to Time, as Occasion shall happen.

					l.	s.	d.
		Voyage to Copenhagen, in Co. between Sam. Smith and Self, each Half Dr.					
1792							
July 4	8	To sundry Accompts	—		1463	9	8
Aug. 12	—	To *Samuel Smith*'s Accompt in Comp. for his Half of the Gain thereof		10	741	8	6
12	R	To Profit and Loss, for my Half of the Gain thereof		7	741	8	6
					2946	6	8
		Sam. Smith's Acct. Curr. Dr.					
1792							
July 4	8	To his Accompt in Comp. for his Half of the Voyage to *Copenhagen*		10	731	14	10
Aug. 12	R	To Balance due to him		—	746	13	1
					1478	7	11
		Sam. Smith's Acct. in Co. Dr.					
1792							
July 4	8	To his Accompt Current, for his Half of the Drawback on 30 Hhds. of Tobacco		10	218	3	4
Aug. 8	13	To ditto, for his Half of the Goods sold at *Copenhagen*		10	1255	—	—
					1473	3	4
		Hon. Commiss.rs. of the Customs Dr.					
1792							
July 4	8	To Voyage to *Copenhagen* in Comp. between *S. Smith* and Self		10	436	6	8
		Old South-Sea Annuity Dr.					
				l.			
1792							
July 12	8	To Cash, at 91½ *per Cent* transferred to me		12000	10993	14	6
Sept. 29	14	To Profit and Loss, for Half a Year's Dividend		7	180	—	—
					11173	14	6

					l.	s.	d.
1792		Per Contra C.					
July 4	8	By Commiſſioners of the Cuſtoms, for a Drawback on Tobacco exported – – – –		10	436	6	8
Aug. 8	10	By *Jaques Joliffe's* Account Current – –		13	2510	—	—
					2946	6	8
1792		Per Contra Cr.					
July 4	8	By his Accompt in Comp. for his Half of the Drawback on 30 Hhds. of Tobacco – –		10	218	3	4
Aug. 8	10	By ditto, for his Half of the Goods ſold at *Copenhagen* – – – – – – – – – –		10	1255	—	—
12	10	By Caſh, for his Half of the Gain on the Exchange of 10040 Rix Dollars – – – –		2	5	4	7
					1478	7	11
1792		Per Contra Cr.					
July 4	8	By his Accompt Current, for his Half of the Voyage to *Copenhagen* – – – – – –		10	731	14	10
Aug. 12	R	By Voyage to *Copenhagen*, for his Share of the Gain thereof – – – – – – – –		10	741	8	6
					1473	3	4
1792		Per Contra Cr.					
July 20	9	By Caſh, received in Full – – – – –		2	436	6	8
1792		Per Contra Cr.	l.				
Oct. 10	14	By Caſh, received Half a Year's Dividend due laſt *Michaelmas* – – –		3	180	—	—
Dec. 31	R	By Balance, at 91½ *per Cent.* – – –	12000	17	10950	—	—
	R	By Profit and Loſs, loſt by the Abatement of its Price, and the Brokage – –		7	43	14	6
					11173	14	6

Thread in Co. between J. Severn and Self, each Half Dr.

1792			lb	l.	s.	d.
July 17	9	To *John Marsh*, at 14s. 10½d. *per lb.* for	5628	11	4185	16	6
23	9	To Cash, paid Charges on bringing the said Thread Home		2	17	14	6
Dec. 30	R	To *James Severn*'s Accompt in Comp. for his Share of the Gain		11	415	2	6
—	R	To Profit and Loss for my Share of ditto		7	415	2	6
					5053	16	—

John Marsh, of Manchester, Dr.

1792					
Aug. 26	11	To sundry Accompts	—	4185	16	6

James Severn's Acct. Curr.t Dr.

1792					
July 17	9	To his Accompt in Comp. for his Half of Thread bought of *J. Marsh*	11	2092	18	3
23	9	To ditto, for his Half of Charges on the said Thread	11	8	17	3
	R	To Balance due to him	17	415	2	6
				2516	18	—

Note, Observe the *Index* under *Note* 2, July 28, p. 13, in the Waste-Book, concerning any Partner's Accompt Current giving Credit for his Part of Goods sold, but not paid for.

James Severn's Acct. in Co. Dr.

1792					
July 28	14	To his Accompt Current, for his Half of Thread sold *T. Hart* and Comp.	11	450	—	—
Aug. 3	14	To ditto, for ditto sold for ready Money	11	450	—	—
Sept. 24	14	To ditto, for ditto —— *William Evans*	11	450	—	—
Dec. 28	19	To ditto, for ditto —— *James Allen*	11	450	—	—
29	19	To ditto, for ditto —— sir *H. Parsons*	11	450	—	—
30	19	To ditto, for ditto —— *William Baker*, Esq;	11	266	18	—
				2516	18	—

		Per Contra Cr.	lb		l.	s.	d.
1792							
July 28	9	By *Tim. Hart* and Comp. at 18*s. per lb.* for	1000	12	900	—	—
Aug. 3	10	By Cash, sold *A. Sanders*, at 18*s.* —— for	1000	2	900	—	—
Sept. 24	14	By sundry Accompts, — at 18*s.* —— for	1000	—	900	—	—
Dec. 28	19	By Cash, — — — — at 18*s.* —— for	1000	3	900	—	—
29	19	By Sir *Humphrey Parsons*, at 18*s.* —— for	1000	3	900	—	—
30	19	By *William Baker*, Esq; at 17*s.* —— for	628	4	533	16	—
			5628		5033	16	—

		Per Contra Cr.					
1792							
July 17	9	By Thread in Comp. between *James Severn* and Self, each Half — — — — — — — —		11	4185	16	6

		Per Contra Cr.					
1792							
July 28	9	By his Accompt in Comp, for his Half of Thread sold *T. Hart* and Comp. — — — — —		11	450	—	—
Aug. 3	10	By ditto, for ditto, sold for ready Money —		11	450	—	—
Sept. 24	14	By ditto, for ditto, sold *William Evans*, — —		11	450	—	—
Dec. 28	19	By ditto, for ditto, sold *James Allen*, — —		11	450	—	—
29	19	By ditto, for ditto, sold Sir *H Parsons* — —		11	450	—	—
30	19	By ditto, for ditto, sold *William Baker*, Esq;		11	266	18	—
					2516	18	—

		Per Contra Cr.					
1792							
July 17	9	By Accompt Current, for his Half of Thread bought of *John Marsh* — — — — — —		11	2092	18	3
23	9	By ditto for his Half of Charges on the said Thread — — — — — — — — — —		11	8	17	3
Dec. 30	R	By Thread in Comp. for his Share of the Gain thereof — — — — — — — — — —		11	415	2	6
					2516	18	—

1792		Timothy Hart and Comp. Drs.		£	s.	d.
July 28	9	To Thread in Comp. between *J. Severn* and Self	11	900	—	—
Dec. 17	18	To sundry Accompts	—	1125	—	—
				2025	—	—
1792		John Herbert Dr.				
Aug. 6	10	To Ship *James*	6	12	19	$\frac{3}{4}$
1792		John Smith Dr.				
Aug. 6	10	To Ship *James*	6	12	19	$\frac{3}{4}$
1792		William Evans Dr.				
Aug. 6	14	To Ship *James*	6	12	19	$\frac{3}{4}$
Sept. 24	10	To Thread in Comp. payable in 6 Months	11	400	—	—
1792		James Jackson Dr.				
Aug. 6	12	To Ship *James*	6	12	19	$\frac{3}{4}$
Sept. 22	13	To sundry Accompts	—	1174	5	—

1792		Per Contra Cr.	l.	s.	d.
Oct. 1	14	By Cash received in Part	3	300	—
Dec. 1	16	By ditto, ditto	3	300	—
17	18	By *Nathaniel Keeble* of *Hull*, for *Keeble*'s Draft on me payable to d° *Hart* and Comp.	15	1125	—
	R	By Balance, due to me	17	300	—
				2025	—

1792		Per Contra Cr.	l.	s.	d.
Aug. 23	11	By Cash received in Full	2	12	19

1792		Per Contra Cr.	l.	s.	d.
Aug. 23	11	By Cash received in Full	2	12	19

1792		Per Contra Cr.	l.	s.	d.
Aug. 23	11	By Cash, received in Full	2	12	19
	R	By Balance due to me *March* 24 next	17	400	—

1792		Per Contra Cr.	l.	s.	d.
Aug. 23	11	By Cash, received in Full	2	12	19
Sept. 22	13	By sundry Accompts	—	600	—
	R	By Balance to me	17	574	5
				1174	5

1792		Thomas Jones Dr.		l.	s.	d.
Aug. 6.	10	To Ship *James* - - - - - - - - -	6	12	19	3/4
Sept. 24	14	To Thread in Comp. for a Draft on him, received of *William Evans* - - - - - -	11	300	—	—
27	14	To *Yorkshire Cloth* - - - - - - - -	15	425	—	—
				725	—	—

1792		Jaques Jolliffe's Acct. Curr Dr.				
Aug. 8	10	To Voyage to *Copenhagen* - - - - -	10	2510	—	—

1792		Ship Hopewell Dr.				
Aug. 28	11	To Cash paid in Full to *Andrew Collins* - -	2	1200	—	—
Sept. 7	R	To Profit and Loss gained by the said Ship -	7	400	—	—
				1600	—	—

		Voyage from Barbadoes, in Comp. with J. Parrot, George Hale, and Self, each one Third.				
1792						
Sept. 9	12	To *Timothy Sutton*, for 45 Chests of Sugar -	13	167	13	5/6

1792		Tim. Sutton at Barbadoes Dr.				
	R	To Balance, due to him - - - - - -	17	167	13	5/6

1792		Per Contra Cr.		l.	s.	d.
Aug. 23	17	By Cash, received in Full - - - - - -	2	12	19	—½
Oct. 22	14	By Cash, received in Part - - - - - -	3	300	—	—
	R	By Balance, due to me - - - - - - -	17	425	—	—
				725	—	—

1792		Per Contra Cr.				
Aug. 12	10	By Cash, received of *Johannes Scheelhase* - -	2	2510	—	—

1792		Per Contra Cr.				
Sept. 7	12	By Cash, received of *Abraham Sanders*, in Full	2	1600	—	—

1792		Per Contra Cr.				
Sept. 15	13	By Sugar in Comp. with *Parrot*, *Hale*, and Self, for 45 Chests - - - - - - - - - -	15	167	13	5¼

1792		Per Contra Cr.				
Sept. 9	12	By Voyage from Barbadoes, in Comp. with *Parrot*, *Hale*, and Self, for 45 Chests of Sugar	13	167	13	5¼

1792		John Parrot's Acc^t. Curr^t. Dr.		l.	s.	d.
Sept. 9	12	To his Accompt in Comp. for his $\frac{1}{3}$ of Sugar from *Barbadoes*	14	55	17	$9\frac{3}{4}$
15	13	To ditto, for his $\frac{1}{3}$ of After-Charges on the aboveſaid Sugar	14	22	5	6
22	R	To Profit and Loſs, for his $\frac{1}{3}$ on the Sale of Sugar in Comp. at 2 *per Cent.*	7	5	19	$2\frac{3}{4}$
—	R	To Balance due to him	17	213	19	$1\frac{1}{2}$
				298	1	8

1792		John Parrot's Acc^t. in Co. Dr.				
Sept. 22	13	To his Accompt Current, for his $\frac{1}{3}$ of Sugar in Comp. ſold	14	298	1	8

1792		George Hale's Acc^t. Curr^t. Dr.				
Sept. 9	12	To his Accompt in Comp. for his $\frac{1}{3}$ of Sugar from *Barbadoes*	14	55	17	$9\frac{3}{4}$
15	13	To ditto, for his $\frac{1}{3}$ of After-charges on ditto Sugar	14	22	5	6
22	R	To Profit and Loſs, for his $\frac{1}{3}$ on the Sale of ditto Sugar at 2 *per Cent.*	7	5	19	$2\frac{3}{4}$
—	R	To Balance due to him	17	213	19	$1\frac{1}{2}$
				298	1	8

1792		George Hale's Acc^t. in Co. Dr.				
Sept. 22	13	To his Accompt Current, for his $\frac{1}{3}$ of Sugar in Comp. ſold	14	298	1	8

1792		Per Contra Cr.		l.	s.	d.
Sept. 22	13	By his Accompt in Comp, for his $\frac{1}{3}$ of Sugar in Comp. sold – – – – – – – – –	14	298	1	8

1792		Per Contra Cr.		l.	s.	d.
Sept. 9	12	By his Accompt Current, for his $\frac{1}{3}$ of Sugar from *Barbadoes* – – – – – – – –	14	55	17	$9\frac{3}{4}$
15	13	By ditto, for his $\frac{1}{3}$ of After-charges on ditto Sugar – – – – – – – – –	14	22	5	6
22	R	By Sugar in Comp. for his $\frac{1}{3}$ of the Gain thereof	15	219	18	$4\frac{1}{4}$
				298	1	8

1792		Per Contra Cr.		l.	s.	d.
Sept. 22	13	By his Accompt in Comp. for his $\frac{1}{3}$ of Sugar in Comp. sold – – – – – – – – –	14	298	1	8

1792		Per Contra Cr.		l.	s.	d.
Sept. 9	12	By his Accompt Current, for his $\frac{1}{3}$ of Sugar from *Barbadoes* – – – – – – – –	14	55	17	$9\frac{3}{4}$
15	13	By ditto, for his $\frac{1}{3}$ of After-charges on ditto Sugar – – – – – – – – –	14	22	5	6
22	R	By Sugar in Comp. for his $\frac{1}{3}$ of the Gain thereof	15	219	18	$4\frac{1}{4}$
				298	1	8

Yorkshire Cloth — Dr.

1792			Pcs.	l.	s.	d.
Sept. 11	12	To sundry Accompts, at 7l. 10s. per Piece for	150	1152	4	6
Dec. 12	R	To Profit and Loss, gained by this Accompt		122	15	6
				1275		

Nathaniel Keeble, of Hull — Dr.

1792			l.	s.	d.
Dec. 17	18	To *Timothy Hart* and Comp. for *Keeble*'s Draft on me, payable to dº *Hart* and Comp.	12	1125		
	R	To Balance, due to him	17	405	5	4
				1530	5	4

Yorkshire Cloth for the Acct. of N. Keeble — Dr.

1792			Pcs.	l.	s.	d.
Sept. 11	12	To Cash, paid Charges in bringing home	50	2	11	4	8
Dec. 12	17	To sundry Accompts, for the Close		—	413	15	4
					425		

Sugar in Co. with Parrot, Hale and Self, each One Third — Dr.

1792			Ch.	C.	qr.	lb.	l.	s.	d.
Sept. 15	13	To sundry Accompts, at 15s. Sterling *per C.* with Charges for	45	223	2	7	—	234	9	11½
22	R	To ditto for my two Partners Shares of the Gain					—	439	16	8½
—	R	To Profit and Loss, for my ⅓ of the Gain					7	219	18	4½
								89¼	5	¼

William Harman — Dr.

1792			l.	s.	d.
Sept. 22	13	To *James Jackson*, for a Draft on dº *Harman* by dº *Jackson*	12	400		

		Per Contra	Cr.	Pcs.	l.	s.	d.
1792							
Sept. 27	14	By *Thomas Jones*, at 8*l.* 10*s. per* Piece, for		50	13 425	—	—
Oct. 3	14	By Cash, at 8*l.* 10*s. per* Piece, for –		50	3 425	—	—
Dec. 12	17	By *J. Hammond*, Esq; 8*l.* 10*s. per* Piece, for		50	5 425	—	—
				150	1275	—	—

		Per Contra	Cr.				
1792							
Sept. 11	12	By *Yorkshire* Cloth, for 150 Pieces – – –			15 1125	—	—
Dec. 12	17	By ditto, for his own Accompt for the neat Proceed – – – – – – – – – –			15 405	5	4
					1530	5	4

		Per Contra	Cr.				
1792							
Dec. 12	17	By *John Hammond*, Esq; at 8*l.* 10*s. per* Piece for – – – – – – – – – –		Ps. 50	5 425	—	—

		Per Contra	Cr.				
1792				Ch. C. qrs. lb.			
Sept. 22	13	By *James Jackson*, at 4*l. per C.* for		45 223 2 7	12 894	5	—
	R	By Balance, for the Defect – –			17 —	—	$\frac{3}{4}$
					894	5	$\frac{3}{4}$

Note 1, The great Gain made by this *Sugar* may be supposed to arise from some Accident that enhanced the Price of Sugars in general.

2. The Defect of $\frac{1}{2}$ arises from the *Gain*, the exact $\frac{1}{3}$ of which is not reducible to Money.

		Per Contra	Cr.				
1792							
Oct. 18	14	By Cash, received in Full – – – – –			3 400	—	—

Voyage to Barbadoes — Dr.

1792				l.	s.	d.
Oct. 28	15	To ſundry Accompts	—	190	4	6
29	15	To *Brandon George*, for Inſurance, at 6 *per Cent.*	4	11	8	3
				201	12	9

Note, At Page 13, *Timothy Sutton*, at *Barbadoes*, ſtands Dr. to Balance in the Sum of 167*l.* 13*s.* 5$\frac{1}{2}$*d.* *i. e.* the Merchant ſtands indebted to him ſo much, and therefore the young Book-keeper may imagine, that as the Goods in the above Voyage are conſigned to him, the Debt is now paid: But it is to be obſerved, that the ſaid Goods, though conſigned to *Sutton*, are not for his own Accompt and Riſque, but for the Accompt and Riſque of the Merchant

Jaques Van Broek — Dr.

1792				l.	s.	d.
Nov. 15	16	To *Jacob Van Hoove*, Exch. at 33*s.* 4*d.* *per £* Sterling, for 1611 *Guil.* 3 *Stiv.* — — —	8	161	2	3$\frac{1}{2}$

Voyage from Cadiz — Dr.

1792				Rials	l.	s.	d.
Dec. 14	17	To *Joram Conderil*, Exchange, at 4*s.* 6*d.* *per* Piece of Eight, for — — — —	1200		16	33	15	—

Joram Conderil, of Cadiz — Dr.

1792				l.	s.	d.
Dec. 22	18	To *John Hammond*, Eſq; for d° *Conderil's* Draft, payable to d° *Hammond* — — — — —	5	33	15	—

Oranges and Lemons — Dr.

1792			Cheſts of Ch. Or.	Cheſts of Sev. Or.	Cheſts of Lemons.		l.	s.	d.
Dec. 18	18	To ſundry Accompts	50	50	50	—	70	1	6
		To Profit & Loſs gained by this Accompt —				19	19	2	10
							89	4	4

1792		Per Contra Cr.				l.	s.	d.
		By Balance, not disposed of - - - - - -			17	201	12	9

that sent them; and in this Case, *Sutton*, when he receives the Goods, is only to sell them to the best Advantage that he can, and repay himself: And when he sends an Accompt of Sale, 'tis then, and not till then, that you must place that to his Accompt, and make him Dr. for the Overplus, or Cr. by so much as that Sale falls short of what you owed him before.

1792		Per Contra Cr.					
Nov. 28	16	By Cash, received in Full - - - - - -			3	161	2	3½

1792		Per Contra Cr.					
Dec. 18	18	By Oranges and Lemons, for 150 Chests	Rials 1200		16	33	15	—

1792		Per Contra Cr.					
Dec. 14	17	By Voyage from Cadiz, for 150 Chests of Oranges and Lemons - - - - - -			16	33	15	—

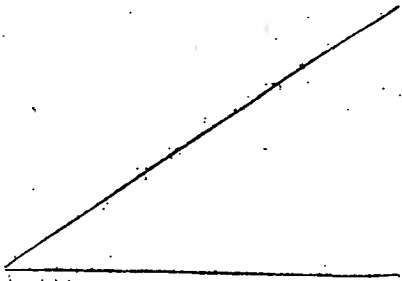
1792		Per Contra Cr.						
			Chests of Ch. Or.	Chests of Sev. Or.	Chests of Lemons			
Dec. 26	18	By *Isaac Reynolds*, at 17*s.* *per* Chest, for -	—	—	50	5	42	10	—
		By Balance, unsold -	50	50	—	17	46	14	4
							89	4	4

1792		Balance Dr.		l.	s.	d.
June 28	R	To *Abraham Van Schooten*'s Accompt Current	9	20	—	3
Sept. 22	R	To Sugar in Comp. for a Defect	5	—	—	$\frac{1}{4}$
☞		To Error on the Cr. Side	17	13031	8	$2\frac{1}{2}$
	R	To Caſh remaining in Hand, carried to the next Books	1	12701	8	$2\frac{1}{2}$
	R	To Hops unſold, at 28*s. per C.* 3 Bags, wt. 9 *C.*	1	12	12	—
	R	To *Liſbon* Wine, unſold, at 7*l. per* Hhd. 2 Hhds.	2	14	—	—
	R	To Sagathee, unſold, at 2*s.* 6*d. per* Yard, 50 Pieces, qt. 600 Yards	3	75	—	—
	R	To Serge, unſold, at 1*s. per* Yard, 50 Pieces, qt. 700 Yards	3	35	—	—
	R	To Sir *Humphrey Parſons*, due to me *June* 29 next	3	900	—	—
	R	To *William Baker*, Eſq; due to me	4	36	—	—
	R	To *Brandon George*, due to me	4	60	11	9
	R	To *John Hammond*, Eſq; due to me	5	816	5	—
	R	To *Martin Unwin*, due to me	5	81	17	6
	R	To *Iſaac Reynolds*, due to me	5	42	10	—
	R	To Bank Annuity, at 93$\frac{3}{8}$ *per Cent.* 1000*l.*	9	9337	10	—
	R	To ditto, for Half a Year's Intereſt due thereon	9	150	—	—
	R	To Old S. S. Annuity, at 91$\frac{1}{2}$ *per Cent.* 12000*l.*	10	10950	—	—
	R	To *Timothy Hart* and Comp. due to me	12	300	—	—
	R	To *William Evans*, due to me	12	400	—	—
	R	To *James Jackſon*, due to me	12	574	5	—
	R	To *Thomas Jones*, due to me	13	425	—	—
	R	To Voyage to *Barbadoes*, not yet diſpoſed of	16	201	12	9
	R	To Oranges and Lemons, unſold, 50 Cheſts of *Ch.* Oranges, and 50 Cheſts of *Sev.* Oranges	16	46	14	4
				50211	15	$\frac{1}{4}$

Note, The third Line from the Top, having the Index prefixt to it in the Margin, ſhews that it was inſerted to balance the *Error* committed on the Cr. Side of the Accompt.

1792		Per Contra	Cr.	l.	s.	d.
Aug. 12	R	By *Samuel Smith's* Accompt Current, due to him	10	746	13	1
Sept. 22	R	By *John Parrot's* Accompt Current, due to him	14	213	19	$1\frac{1}{2}$
—	R	By *George Hale's* Accompt Current, due to him	14	213	19	$1\frac{1}{2}$
Error	R	By Cash, remaining in Hand, carried to the next Books	1	13031	8	$2\frac{1}{2}$
	R	By *Thomas Johnson*, due to him	5	359	2	$4\frac{1}{4}$
	R	By *James Severn's* Accompt Current, due to him	11	415	2	6
	R	By *Timothy Sutton*, at *Barbadoes*, due to him	13	167	13	$5\frac{1}{4}$
	R	By *Nathaniel Keeble*, of *Hull*, due to him	15	405	5	4
	R	By Stock, for my neat Estate	1	34658	11	$10\frac{1}{4}$
				50211	15	$\frac{1}{4}$

Note, The fourth Line from the Top, marked with *Error* in the Margin, was done on Purpose to shew the Learner how to balance it; which see on the Dr. Side.



l.	*s.*	*d.*		P.	*l.*	*s.*	*d.*
412	10	—	Stock	1	10925	15	4½
44708	19	7	Cash	1	32207	11	4½
153	—	—	Canary	1	153	—	—
185	10	—	Hops	1	181	13	3
340	—	—	*French* Wine	2	340	—	—
49	—	—	Drugget	2	49	—	—
175	—	—	*Liſbon* Wine	2	229	—	—
179	¼	—	*Norwich* Crape	2	179	4	—
97	10	—	Duroy	2	97	10	—
135	—	—	Sagathee	3	66	—	—
63	—	—	Serge	3	30	6	8
1601	19	¾	Sir *Robert Johnſon*	3	1601	19	¾
1116	—	—	Sir *Humphrey Parſons*	3	216	—	—
1673	19	¾	*William Baker*, Eſq;	4	1637	19	¾
1334	7	—	*William Warner*	4	1334	7	—
72	—	—	*Brandon George*	4	11	8	3
128	—	—	*Samuel Fairman*	4	128	—	—
528	13	—	*William Lowfield*, Eſq;	4	528	13	—
674	14	3¾	*Thomas Johnſon*	5	1033	16	8
980	—	—	*John Hammond*, Eſq;	5	163	15	—
381	17	6	*Martin Unwin*	5	300	—	—
84	10	—	*Iſaac Reynolds*	5	42	—	—
2293	6	—	*Thomas Preſton*, Eſq;	5	2293	6	—
1335	9	¾	*Robert Uxley*	6	1335	9	¾
24170	8	6	Ship *James*	6	24170	8	6
1433	—	—	*James Allen*	6	1433	—	—
48	4	7	Profit and Loſs	7	25003	5	8
337	4	10	Houſe-Expences	7			
301	10	1½	Voyage to *Amſterdam*	8	301	10	1½
99	8	—	*Richard Lamb*, of *Harwich*	8	99	8	—
99	8	—	*William Angel*	8	99	8	—
140	7	10	*John Adams*	8	140	7	10
161	2	3½	*J. Van-Hoove's* Accompt Current	8	161	2	3½
9712	10	—	Bank-Annuity	9	150	—	—
500	—	—	Inſurance	9	42	—	—
910	—	—	Goods for the Accompt of *A. VanSchouten*	9	910	—	—
95616	12	9	Carried over		107396	4	2

The End of the

l.	s.	d.		P.	l.	s.	d.
96616	12	9	Brought over	—	107396	4	2
696	14	9	*Abraham Van Schooten*'s Accompt Current	9	696	14	9
2946	6	8	Voyage to *Copenhagen* in Co. bet. *S.S.* Self	10	2246	6	8
1478	7	11	*Samuel Smith*'s Accompt Current	10	1478	7	11
1473	3	4	Ditto, in Comp.	10	1473	3	4
436	6	8	Honourable Commissioners of the Customs	10	436	6	8
11173	14	6	Old South-Sea Annuity	10	180	—	—
5033	16	—	Thread in Co.	11	5033	16	—
4185	16	6	*John Marsh*	11	4185	16	6
2101	15	6	*James Severn*'s Accompt Current	11	2516	18	—
2516	18	—	Ditto, in Comp.	11	2516	18	—
2025	—	—	*Timothy Hart* and Co.	12	1725	—	—
12	19	¾	*John Herbert*	12	12	19	¾
12	19	¾	*John Smith*	12	12	—	¾
412	19	¾	*William Evans*	12	12	19	¾
1187	4	¾	*James Jackson*	12	612	19	¾
737	19	¾	*Thomas Jones*	13	312	19	¾
2510	—	—	*Jaques Jolliffe*'s Accompt Current	13	2510	—	—
1600	—	—	Ship *Hopewell*	13	1600	—	—
167	13	5¼	Voyage from *Barbadoes*	13	167	13	5¼
—	—	—	*Timothy Sutton*, of *Barbadoes*	13	167	13	5¼
298	1	8	*John Parrot*'s Accompt Current	14	298	1	8
298	1	8	Ditto, in Comp.	14	298	1	8
298	1	8	*George Hale*'s Accompt Current	14	298	1	8
298	1	8	Ditto, in Comp.	14	298	1	8
1275	—	—	*Yorkshire* Cloth	15	1275	—	—
1125	—	—	*Nathaniel Keeble*, of *Hull*	15	1530	5	4
425	—	—	*Yorkshire* Cloth for the Accompt of *N. Keeble*	15	425	—	—
894	5	¼	Sugar in Comp.	15	894	5	¼
400	—	—	*William Harman*	15	400	—	—
201	12	9	Voyage to *Barbadoes*	16	—	—	—
161	2	3½	*Jaques Van-Broek*	16	161	2	3½
33	15	—	Voyage from *Cadiz*	16	33	15	—
33	15	—	*Joram Conderil*	16	33	15	—
70	1	6	Oranges and Lemons	16	42	10	—
20	—	3¼	Balance	17	1174	11	4
143158	4	10			143158	4	10

Second Ledger.

The CASH-BOOK.

1792		Cash	Dr.		l.	s.	d.
Mar. 1	1	To Stock brought from the last Month		1	8099	4	2½
2	1	To Sir *Robert Johnson*, received in Full		3	30	—	—
6	2	To Ship *James*, received in Full of *John Herbert* for $\frac{1}{16}$		6	125	—	—
8	2	To Ship *James*, received of Capt. *John Smith* in Full for $\frac{1}{16}$		6	125	—	—
17	2	To *William Baker*, Esq; received in Part		4	125	—	—
20	2	To Canary, for 1 Pipe sold to *William Dello*		1	30	—	—
25	2	To sundry Accompts		—	174	—	—
					8708	4	2½

1792		Cash	Dr.		l.	s.	d.
Apr. 1	—	To Balance brought from the last Month		—	6989	8	7¾
10	3	To Ship *James*, received of *William Evans*, in Full for $\frac{1}{16}$		6	125	—	—
12	3	To Ship *James*, received of *James Jackson*, in Full for $\frac{1}{16}$		6	125	—	—
14	3	To Ship *James*, received of *Thomas Jones*, in Full for $\frac{1}{16}$		6	125	—	—
20	3	To *John Hammond*, Esq; received in Full		5	100	—	—
30	4	To *William Warner*, received in Full		4	34	7	—
					7498	15	7¾

1792		Cash	Dr.		l.	s.	d.
May 1	—	To Balance brought from the last Month		—	6481	9	7¼
7	5	To Ship *James*, received of 7 Owners, their $\frac{1}{16}$ of Disbursements for the said Ship		6	495	19	—
17	5	To Canary, received of *William Coles*, in Full for 1 Pipe		1	30	—	—
20	5	To Ship *James*, received in Full for my Half Part of a *French* Prize		6	10000	—	—
					17007	8	7¼

1792		Per Contra Cr.		l.	s.	d.
Mar. 4	1	By Ship *James*, paid in Part	6	75	—	—
9	2	By *James Allen*, paid in Full	6	1425	—	—
23	2	By *Thomas Preston*, Esq; paid Part	5	89	7	¾
26	2	By Ship *James*, paid *Thomas Young*, in Full for Joiner's Work	6	20	17	—
27	2	By Ship *James*, paid *T. Pierce*, in Full for Rigging	6	27	14	6
28	2	By Ship *James* paid *Dryden Smith*, in Full for Repairs	6	40	8	—
30	3	By Ship *James*, paid *Nathaniel Westall*, in full for Painting	6	7	4	6
31	3	By House-Expences, paid sundry Charges this Month	7	33	4	6
	R	By Balance remaining in Hand, carried to the next Month	—	6989	8	7¾
				8708	4	2½

1792		Per Contra Cr.		l.	s.	d.
Apr. 3	3	By Ship *James*, paid the Block-maker in Full	6	19	17	6
7	3	By Ship *James*, paid the Ship-Chandler in Full	6	700	13	—
24	4	By Voyage to *Amsterdam*, configned to *Jacob Van-Hoove*	8	140	7	10
25	4	By Voyage to *Amsterdam*, paid *J. Adams*, for insuring 100 Bags of Pepper,	8	7	—	4½
27	4	By Ship *James*, paid *John Jones*, in Full for Beef and Pork	6	109	10	6
30	4	By House-Expences, paid sundry Charges this Month	7	39	16	10
	R	By Balance remaining in Hand, carried to the next Month	—	6481	9	7¾
				7498	15	7¾

1792		Per Contra Cr.		l.	s.	d.
May 1	4	By Ship *James*. paid *James Thatcher*. in Full for Bread, Flour, and Peas	6	86	18	6
2	4	By Ship *James*, paid *John Prestwick*, in Full for Cordage, &c.	6	46	17	—
3	4	By *William Angel*, for *Lamb's* Draft on me, payable to d° *Angel*	8	99	8	—
6	4	By Ship *James* paid *John Pepwell*, in full for Smith's Work	6	73	11	6
10	5	By *Robert Uxley*, paid him in Full	6	76	14	9
22	5	By Bank Annuity, at 94*l. per Cent* with Brokage	9	9412	10	—
25	5	By *Thomas Preston*, Esq; paid *James Hart*, in Full for repairing my Dwelling House	5	17	9	6
31	6	By House-Expences, paid sundry Charges this Month	7	43	11	2
	R	By Balance remaining in Hand, carried to the next Month	—	7150	[illegible]	2¼
				17007	8	7¼

1792			Cash Dr.		l.	s.	d.
June	1	—	To Balance brought from the last Month –	—	7150	8	2¼
	5	6	To Goods for the Accompt of *A. Van-Schooten*, for 1000 Reams of Paper, received in Full	9	300	—	—
	12	6	To Goods for the Accompt of *A. Van Schooten*, for 120 Pieces of Holland, received in Part	9	100	—	—
	16	7	To *Samuel Fairman*, received in Full – –	4	28	—	—
	18	7	To Sir *Robert Johnson*, received in Part – –	3	360	—	—
	23	7	To *William Lowsield*, Esq; received in Full	4	128	13	—
	24	7	To Sir *Robert Johnson*, received in Full – –	3	150	—	—
	27	7	To *Lisbon* Wine, sold *J. Hicks*, received in Full	2	105	—	—
					8322	1	2¼

1792			Cash Dr.		l.	s.	d.
July	1	—	To Balance brought from the last Month –	—	7678	7	4¼
	9	8	To Ship *James*, received in Full for my Half Part of a *French* Prize – – – – – –	6	12500	—	—
	20	9	To Commissioners of the Customs, received in Full – – – – – – – – – –	10	436	6	8
	24	9	To *John Adams*, received in Full – – –	8	129	3	3
	26	9	To Sir *Humphrey Parsons*, received in Part –	3	16	—	—
					20759	17	3¼

1792			Cash Dr.		l.	s.	d.
Aug.	1	—	To Balance brought from the last Month –	—	9696	17	3¼
	3	10	To Thread in Comp. between *J. Severn* and Self, for 1000 lb sold for present Money –	11	900	—	—
	12	10	To sundry Accompts – – – – – – –	—	2520	9	2
	22	11	To Profit and Loss, received Half-a-Year's Interest on 500*l.* of *William Baker* – –	7	12	10	—
	23	11	To sundry Accompts – – – – – – –	—	103	12	6
					13233	8	11¼

1792			Cash Dr.		l.	s.	d.
Sept.	1	—	To Balance brought from the last Month –	—	11804	6	5¼
	7	12	To Ship *Hopewell*, received of *Abraham Saunders* in Full – – – – – – – – –	13	1600	—	—
	22	13	To *James Jackson*, received in Part – – –	12	200	—	—
	24	14	To Thread in Comp. received of *William Evans* in Part – – – – – – – – –	11	200	—	—
					13804	6	5¼

		Per Contra Cr.		£	s.	d.
1792						
June 2	8	By Goods for the Accompt of *A. Van Schooten*, paid Freight, &c.	9	196	17	6
28	7	By *A. Van Schooten's* Accompt Current for sundry Accompts	9	406	7	6
30	7	By House Expences, paid sundry Charges this Month	7	40	8	10
	R	By Balance remaining in Hand, carried to the next Month	—	7678	7	4¼
				8322	1	2¼

		Per Contra Cr.				
1792						
July 4	8	By Voyage to *Copenhagen*, in Comp. between *S. Smith* and Self, each ¼	10	29	13	—
12	8	By Old S. S. Annuity, for 12000*l.* transferred to me at 91½ *per Cent.* and Brokage	10	10993	14	6
23	9	By Thread in Comp. between *James Severn* and Self, each ½ for Charges	11	17	14	6
31	9	By House Expences, paid sundry Charges this month	7	21	18	—
	R	By Balance rem. in hand, carr^d. to the next month	—	9696	17	3¼
				20759	17	3¼

		Per Contra Cr.				
1792						
Aug. 6	8	By Ship *James*, paid sundry Charges in refitting her	6	207	5	—
28	11	By Ship *Hopewell*, paid *Andrew Collins* in Full	13	1200	—	—
31	11	By House Expences, paid sundry Charges this Month	7	21	17	6
	R	By Balance remaining in Hand, carried to the next Month	—	11804	6	5¼
				13232	8	11¼

		Per Contra Cr.				
1792						
Sept. 5	12	By Sir *Humphrey Parsons*, paid him in Full	3	172	—	—
11	12	By *Yorkshire* Cloth, paid Charges in bringing 15 Pieces Home	15	27	4	6
11	12	By *Yorkshire* Cloth, for the Accompt of *Nathaniel Keeble*, for Charges	15	11	4	8
15	13	By Sugar in Comp. paid Custom and other Charges in bringing it Home	15	66	16	6¼
20	13	By *Thomas Preston*, Esq; paid him in Full	5	2185	16	—
30	14	By House Expences, paid sundry Charges this month	7	22	12	6
	R	By Balance rem. in hand, carried to the next month	—	11318	12	3
				13804	6	5¼

1792		Cash Dr.	l.	s.	d.
Oct.	1	— To Balance brought from the last Month –	— 11318	12	3
	14	To *Timothy Hart* and Comp. received in Part	12 300	—	—
	3 14	To *Yorkshire* Cloth, received in Full for 50 Pieces	15 425	—	—
	6 14	To *William Warner*, received my Legacy in Full	4 1000	—	—
	10 14	To Old S. S Annuity, received Half a Year's Dividend on 12000*l.* due *Michaelmas* last –	10 180	—	—
	14 14	To Bank Annuity, received Half a Year's Dividend on 10000*l.* due *Midsummer* last – –	9 150	—	—
	18 14	To *William Harman*, received in Full – –	15 400	—	—
	22 14	To *Thomas Jones*, received in Part – – –	13 300	—	—
	26 15	To *Martin Unwin*, received in Part – – –	5 100	—	—
			14173	12	3

1792		Cash Dr.			
Nov.	1	— To Balance brought from the last Month –	— 13827	1	1
	4 15	To *Samuel Fairman*, received in Full – –	4 100	—	—
	10 16	To sundry Accompts – – – – – –	— 38	8	—
	18 16	To Serge – – – – – – – – –	3 16	6	8
	27 16	To *Martin Unwin*, received in Part – – –	5 100	—	—
	28 16	To *Jaques Van Brack*, received in Full – –	16 161	2	3½
			14242	18	—½

1792		Cash Dr.			
Dec.	1	— To Balance brought from the last Month – –	— 12715	4	6½
	16	To *Timothy Hart* and Comp. received in Part	12 300	—	—
	6 16	To *John Hammond* Esq; received in Full – –	5 30	—	—
	9 17	To sundry Accompts – – – – – –	— 507	8	4
	13 17	To *Thomas Preston*, Esq; received for the Repairs of my Dwelling-House – – – –	5 17	9	6
	20 18	To *Martin Unwin*, received in Part – – –	5 100	—	—
	24 18	To *Isaac Reynolds*, received in Full – – –	5 42	—	—
	27 19	To *James Allen*, received in Full – – –	6 8	—	—
	28 19	To Thread in Comp. between *James Severn* and Self – – – – – – – – – –	11 900	—	—
			14620	2	4½

The End of the

1792		Per Contra Cr.	l.	s.	d.
Oct. 6	14	By *William Warner*, paid him in Full	4 300	—	—
28	15	By Voyage to *Barbadoes*	16 19	17	6
31	15	By House-Expences, paid sundry Charges this Month	7 26	13	8
	R	By Balance remaining in Hand, carried to the next Month	— 13827	1	1
			14173	12	3

1792		Per Contra Cr.	l.	s.	d.
Nov. 1	15	By *William Lowfield*, Esq; paid him in Full	4 400	—	—
7	15	By *Thomas Johnson*, paid in Part	5 100	—	—
20	16	By Sir *Robert Johnson*, paid him in Full	3 1000	—	—
30	16	By House-Expences, paid sundry Charges this Month	7 27	13	6
	R	By Balance remaining in Hand, carried to the next Month	— 12715	4	$6\frac{1}{2}$
			14242	18	$-\frac{1}{2}$

1792		Per Contra Cr.	l.	s.	d.
Dec. 10	17	By *Thomas Johnson*, paid my Insurance on a Freight lost	5 276	—	—
17	18	By *Timothy Hart* and Comp. paid them	12 1120	2	—
18	18	By Oranges and Lemons, paid Freight, Custom, *&c.*	16 36	6	6
30	19	By *William Baker*, Esq; paid him in Full	4 463	17	4
31	19	By House-Expences, paid sundry Charges this Month	7 22	8	4
	R	By Balance remaining in Hand, carried to the next Month	— 12701	8	$2\frac{1}{2}$
			14620	2	$4\frac{1}{2}$

THE

BOOK OF HOUSE-EXPENCES.

1792	House-Expences Dr. to Cash.	l.	s.	d.	l.	s.	d.
Mar. 1	For a Scrubbing-Brush	0	1	0			
2	mending a Pair of Bellows	0	0	6			
3	a new Tea-kettle	0	7	6			
4	mending the Crane, and 3 Hooks	0	5	0			
	Fish	0	2	6			
6	3 Washing-tubs	0	9	0			
7	tinning a large Pot and 4 Saucepans	0	4	8			
					1	10	2
9	a Goose and 2 Ducks	0	6	0			
10	a Turkey	0	6	0			
11	the Baker's Bill	0	19	8			
	the Butcher's Bill	6	1	6			
13	3 lb of Sausages	0	1	6			
14	a Peck of Oysters	0	3	0			
	a Peck of Onions	0	0	6			
16					7	18	2
17	a new Fire-shovel and Tongs	0	8	6			
	a large Stew-pan	0	8	6			
19	the Apothecary's Bill for Medicines	3	10	0			
20	a Load of Hay	1	10	0			
21	a Load of Straw	1	0	0			
	the Farrier's shoeing Whitefoot	0	2	6			
	curing the Coachman's broken Shin	1	1	0			
	mending the Clocks broken Shin	0	10	6			
					8	11	0
23	a new Jack-line	0	2	0			
24	the Cook's Bill	0	17	6			
	a Turbot	0	10	6			
26	a Dozen large Eels.	0	7	6			
27	a Dozen of Lemons	0	1	6			
28	a Firkin of Butter	1	8	0			
29	a Cheshire Cheese, wt. 50 lb at 4d. per lb	0	16	8			
	the Baker's Bill	1	1	6			
31	a Quarter's Rent	10	0	0			
					15	5	2
					33	4	6

Note, A Continuation of the *House-Expences* is needless; since enough has been said already to inform the Judgment of the Learner concerning the Nature of such a Book: the rest may be easily supposed.

The End of the second Book of House-Expences.

A

SYNOPSIS,

OR O

COMPENDIUM

OF

MERCHANTS ACCOMPTS:

CONTAINING

PARTICULAR RULES

FOR THE TRUE STATING OF

DEBTOR and CREDITOR,

IN ALL THE

CASES that can happen in the whole Courſe of a

Merchant's Dealing.

The Accompts of Merchants are of three Sorts, viz.

I. PROPER; wherein the Merchant Trades by and for himſelf; which is either *Domeſtic*, *i. e.* Inland and at Home; or *Foreign*, *i. e.* Abroad.

II. FACTORAGE; wherein the Merchant acts as a *Factor* in Commiſſion, for one that employs him; and this alſo is either *Domeſtic* or *Foreign*.

III. IN COMPANY; wherein two or more Merchants join together in Trade: and have each a Share of the Gain, or bear a Share of the Loſs, in Proportion to his Share in the Stock, as is Taught in the Rules of *Fellowſhip*.

I. Of PROPER ACCOMPTS.

1. Domestic.

In receiving and paying Money.

CASE 1. When an Inventory is taken of the Ready Money, Goods, Voyages, and Debts belonging or owing to me;

Rule, Dr. thoſe ſeveral Parcels and Parties, Cr. Stock or Principal.

Caſe 2. When an Inventory is taken of the Debts owing by me;

Rule, Dr. Stock or Principal, Cr. the ſeveral Parties to whom the ſame are due.

Caſe 3. When Money is received of one Man for the Uſe of another, or for his own Uſe;

Rule, Dr. Caſh, Cr. the Perſon for whoſe Uſe it is received. The ſame when Money is received for Goods formerly ſold.

Caſe 4. When Money is paid to one Man for the Uſe of another, or for his own Uſe;

Rule, Dr. the Perſon for whoſe Uſe it is paid, Cr. Caſh. The ſame where Money is paid for Goods formerly bought.

Caſe 5. When Money is lent;

Rule, Dr the Borrower for the Principal, Cr. Caſh.

Caſe 6. When Money is borrowed;

Rule, Dr. Caſh, Cr. the Lender for the Principal.

Caſe 7. When Intereſt is received for Money lent;

Rule, Dr. Caſh, Cr. Profit and Loſs. The ſame for Prompt Payment received.

Caſe 8. When Intereſt is become due to me, and booked before received;

Rule, Dr. the Perſon who owes it, Cr. Profit and Loſs.

Caſe 9. When Intereſt is paid for Money taken up;

Rule, Dr. Profit and Loſs, Cr. Caſh. The ſame for Prompt Payment paid.

Caſe 10. When Intereſt is become due from me to another, and booked before paid;

Rule, Dr. Profit and Loſs, Cr. the Perſon to whom it is due.

Caſe 11. When Charges are paid on Goods in my own Poſſeſſion;

Rule, Dr. thoſe Goods, Cr. Caſh.

Caſe 12. When Charges are paid on petty Diſburſements in Trade;

Rule, Dr Charges of Merchandize, Cr. Caſh.

Caſe 13. When Charges are paid on Houſe-Keeping, and all Expences thereunto belonging;

Rule, Dr. Profit and Loſs or Houſe Expences, Cr. Caſh.

Caſe 14. When India Stock, Bank Stock, South Sea Stock, or Annuity is bought;

Rule, Dr. ſuch Stock or Annuity, Cr. Caſh. The ſame if there be a Call of 5*l.* &c. *per Cent* upon my Share in any Capital Stock.

Caſe 15. When Intereſt is become due to me on ſuch Stock or Annuity, and booked before received;

Rule, Dr. that Stock or Annuity, Cr Profit and Loſs.

Caſe 16. When India Stock, Bank Stock, South Sea Stock, or Annuity is ſold;

Rule, Dr. Caſh, Cr. ſuch Stock or Annuity.

Caſe 17. When my Debtor compounds with me, and I receive Part of the Debt for the Whole;

Rule, Dr. Caſh for what I receive, Dr Profit and Loſs for what I loſe, Cr. the Perſon by Sundry Accompts, who compounds for the whole Debt.

Caſe

Caſe 18. When I compound with my Creditor, and pay him part of the Debt for the Whole;

Rule, Dr. the Perſon who receives, to ſundry Accompts for the Whole, Cr. Caſh for what I pay, Cr. Profit and Loſs for what is abated.

Caſe 19. When a Legacy is beqneathed to me;

Rule, Dr. the Executor, Cr. Profit and Loſs.

Caſe 20. When a Legacy is received;

Rule, Dr. Caſh, Cr. the Executor. If received before entered, Dr. Caſh, Cr. Profit and Loſs.

Caſe 21. When I receive a Legacy for the Uſe of another, myſelf being the Executor;

Rule, Dr. Caſh, Cr. the Legatee.

Caſe 22. When I pay a Legacy for the Uſe of another, myſelf being the Executor;

Rule, Dr. the Legatee, Cr. Caſh.

Caſe 23. When I receive Money by Aſſignment;

Rule, Dr. Caſh, Cr. the Aſſignor.

Caſe 24. When I give an Aſſignment or Order on my Debtor to my Creditor;

Rule, Dr. the Perſon to whom the Aſſignment is given, Cr. the Perſon upon whom the ſame Aſſignment is charged.

Caſe 25. When I pay Money to another, by the Aſſignment or Order of my Creditor;

Rule, Dr. the Perſon who makes the Aſſignment, Cr. Caſh.

Caſe 26. When I receive a Promiſſory Note in Payment, and book it;

Rule, Dr. the Drawer or Endorſer of that Note, Cr. the Perſon of whom you receive it in Payment.

Caſe 27. When I deliver the ſaid Note in Payment afterward;

Rule, Dr. the Perſon who receives it, Cr. the ſaid Drawer or Endorſer.

Caſe 28. When I pay Charges on Houſe-keeping, and all Expences thereunto belonging.

Rule, Dr. Profit and Loſs, Cr. Caſh.

In buying and ſelling Goods.

Caſe 29. When I buy Goods for preſent Money;

Rule, Dr. the Goods bought, Cr. Caſh. The ſame with Lottery Tickets, which may be eſteemed as Goods.

Caſe 30. When I buy Goods for Time, *i. e.* on Truſt;

Rule, Dr. the Goods, Cr. the Seller. The ſame when ſeveral Payments are to be made by me, only mentioning in the Jonrnal the ſeveral Times of Payment. The ſame alſo when Goods are taken in lien of a Debt, either in Part or in the Whole.

Caſe 31. When I require an Abatement on Goods bonght on Time, after they are booked, on the Accompt of Defect;

Rule, Dr. the Seller for the Abatement, Cr. the Goods bonght. If the Accompt of Goods be cloſed, Dr. the Seller, Cr. Profit and Loſs.

Caſe 32. When I buy Goods for Part ready Money, and Part Truſt;

Rule, Dr. the Goods, Cr. the Seller for the Whole. Then Dr. the Seller for what I pay, Cr. Caſh for the ſame Sum. Or, Dr. the Goods to ſundry Accompts, Cr. Caſh for what I pay, and Cr. the Seller for what remains unpaid.

Caſe 33. When I buy Goods for Part ready Money, Part Truſt, and Part by Aſſignment;

Rule, Dr. the Goods to ſundry Accompts, Cr. Caſh for what I pay, Cr. the Perſon whoſe Bill I have aſſigned, and Cr. the ſelling Man for the reſt.

Caſe 34. When I ſell Goods for preſent Money;

Rule, Dr. Caſh, Cr. the Goods. The ſame with Lottery Tickets, which may be eſteemed as Goods.

Caſe 35. When I ſell Goods for Time, *i. e.* on Truſt;

Rule, Dr. the Buyer, Cr. the Goods. The ſame when ſeveral Payments are to be made to me, only mentioning in the Journal the ſeveral Times of Payment. The ſame alſo when Goods are ſold in lieu of a Debt, either in Part, or in the Whole.

Caſe 36. When I make an Abatement on Goods ſold on Time, after they are booked, on the Accompt of Defect;

Rule, Dr. the Goods for the Abatement, Cr. the Buyer. If the Accompt of Goods be cloſed, Dr. Profit and Loſs, Cr. the Buyer.

Caſe 37. When I ſell Goods for Part ready Money, and Part Truſt;

Rule, Dr. the Buyer for the Whole, Cr. the Goods: Then Dr. Caſh for what I receive, Cr. the Buyer for the ſame Sum. Or, Dr. Caſh for the Money received, Dr. the Buyer for what remains unpaid, Cr. the Goods by ſundry Accompts for the Whole.

Caſe 38. When I ſell Goods for Part ready Money, Part Truſt, and Part by Aſſignment;

Rule, Dr. Caſh for what is received, Dr. the Perſon on whom I have taken the Aſſignment, Dr. the Buyer for the reſt, Cr. the Goods by ſundry Accompts for the Whole.

Caſe 39. When I buy ſeveral Sorts of Goods for ready Money;

Rule, Dr. each of them for its reſpective Value, Cr. Caſh by ſundry Accompts for the Whole.

Caſe 40. When I buy ſeveral Sorts of Goods upon Truſt;

Rule, Dr. each of them for its reſpective Value, Cr. the Seller by ſundry Accompts for the Whole.

Caſe 41. When I ſell ſeveral Sorts of Goods for ready Money;

Rule, Dr. Caſh to Sundry Accompts for the whole Value, Cr. each Sort for its reſpective Sum.

Caſe 42. When I ſell ſeveral Sorts of Goods on Truſt;

Rule, Dr. the Buyer to Sundry Accompts for the whole Value, Cr. each Sort for its reſpective Sum.

Caſe 43. When I want Rebate to be made on the preſent Payment of Money, for Goods bought upon Time;

Rule, Dr. the Seller to Sundry Accompts for the whole Sum, Cr. Caſh for the Sum paid, Cr. Profit and Loſs for the Rebate.

Note, This is ſuppoſed to happen a Day or Two after the Goods are bought and booked.

Caſe 44. When I make Rebate on the preſent receiving of Money for Goods ſold upon Time;

Rule, Dr. Caſh for the Sum received, Dr. Profit and Loſs for the Sum rebated, Cr. the Buyer by Sundry Accompts for the whole Sum.

Note, This is ſuppoſed to happen a Day or two after the Goods are ſold and booked.

Caſe 45. When I buy Goods of a Debtor, for a Debt due to me, their Value amounting to more than the Debt, and the Overplus is paid back in Money preſently;

Rule, Dr. the Goods to Sundry Accompts for the whole Sum, Cr. the Seller for ſo much as his Debt was, Cr. Caſh for the Overplus.

Note, If ſeveral Sorts of Goods had been bought, and the Overplus returned by me, then Firſt, Dr. each Sort for its reſpective Value, Cr. the Seller by Sundry Accompts for their whole Value: Secondly, Dr. the Seller for the Overplus paid back, Cr. Caſh for the ſame Sum.

Caſe

Case 46. When I sell Goods to a Creditor, for a Debt due to him, their Value amounting to more than the Debt, and the Overplus is returned to me in Money presently;

Rule, Dr. the Buyer for so much as is owing to him, Dr. Cash for the Overplus received, Cr. the Goods sold by Sundry Accompts for the whole Sum.

Nota, If several Sorts of Goods had been sold, and the Overplus returned to me, then First, Dr. the Buyer to Sundry Accompts for their whole Value, Cr. each Sort for its respective Value. Secondly, Dr. Cash for so much as is received, and Cr. the Buyer for the same Sum.

Barter.

Case 47. When I give one Sort of Goods for another Sort of equal Value;

Rule, Dr. the Goods received, Cr. the Goods delivered.

Case 48. When I give one Sort of Goods for another Sort of greater or less Value;

Rule, First, Dr. the Person who receives my Goods, Cr. those Goods: Secondly, Dr. the Goods received by me, Cr. the Person who delivers them.

Case 49. When I give one Sort of Goods for several other Sorts of equal Value;

Rule, Dr. each particular Sort of Goods received for its respective Value, Cr. the Goods delivered by Sundry Accompts for the whole Value.

Case 50. When I give one Sort of Goods for several other Sorts of greater or less Value.

Rule, First, Dr. each particular Sort of Goods received for its respective Value as above, Cr. the Seller by Sundry Accompts for the Whole: Secondly, Dr. the same Person as Buyer, and Cr. the Goods which he has bought.

Case 51. When I give several Sorts of Goods for one Sort of equal Value;

Rule, Dr. the Goods received to Sundry Accompts for their Value, Cr. each particular Sort of Goods delivered for its respective Value.

Case 52. When I give several Sorts of Goods for one Sort of greater or less Value;

Rule, First, Dr. the Person to Sundry Accompts, to whom the Goods are delivered for their whole Value, Cr. those Goods severally for their respective Sums: Secondly, Dr. the Goods received, Cr. the Seller.

Case 53. When I give several Sorts of Goods for several other Sorts, either of equal, greater, or less Value;

Rule, First, Dr. each particular Sort of Goods received for its respective Value, Cr. the Seller of them by Sundry Accompts for the whole Value: Secondly, Dr. the same Person, as Buyer of the Goods delivered to him, to Sundry Accompts for the whole Value of them, Cr. each particular Sort for its respective Value.

Case 54. When I sell Goods of one Sort for Part Goods of another Sort, and Part ready Money;

Rule, Dr the Goods bought for their Value, Dr. Cash for the Sum received, Cr. the Goods sold by Sundry Accompts for their Value.

Case 55. When I sell Goods of one Sort for Part Goods of another Sort, Part ready Money, and Part Time;

Rule, Dr. the Goods bought for their Value, Dr. Cash for the Sum received, Dr. the selling Man for the Rest, Cr. the Goods sold by Sundry Accompts for their Value.

Case 56. When I sell Goods of one Sort for Part Goods of another Sort, Part ready Money, Part Time, and Part by Assignation;

Rule, Dr. the Goods bought for their Value, Dr. Cash for the Sum received, Dr. the selling Man for what he owes, and Dr. the Person drawn on for his Sum, Cr. the Goods sold by Sundry Accompts for their Value.

Case 57. When I buy Goods of one Sort, for Part Goods of another Sort, and Part Ready Money;

Rule, Dr. the Goods bought to Sundry Accompts, Cr. the Goods sold for their Valne, Cr. Cash for the Money paid.

Case 58. When I buy Goods of one Sort, for Part Goods of another Sort, Part ready Money, and Part Time;

Rule, Dr. the Goods bought to Sundry Accompts, Cr. the Goods sold for their Value, Cr. Cash for the Money paid, and Cr. the selling Man for the Rest.

Case 59. When I bny Goods of one Sort, for Part Goods of another Sort, Part ready Money, Part Time, and Part by Assignation.

Rule, Dr. the Goods bought to Sundry Accompts, Cr. the Goods sold for their Valne, Cr. Cash for the Money paid, Cr. the selling Man for what is due to him, and Cr. the Person drawn on for this Sum.

Shipping.

Case 60. When I bny a Ship for ready Money;

Rule, Dr. the Ship, Cr. Cash.

Note, The same for a Ship fitted out in which I have a Share.

Case 61. When I buy a Ship for Part ready Money, and Part Time;

Rule, Dr. the Ship to Sundry Accompts, Cr. Cash for the Money paid, Cr. the selling Man for the Rest.

Note, This is the same as Case 32 foregoing, which see.

Case 62. When I sell a Ship for ready Money;

Rule, Dr. Cash, Cr. the Ship.

Case 63. When I sell a Ship for Part ready Money, and Part Time;

Rule, Dr. Cash for the Money received, Dr. the bnying Man for what remains dne, Cr. the Ship by Sundry Accompts for the Whole.

Note, This is the same with Case 37 foregoing, which see.

Freight.

Case 64. When I receive Freight;

Rule, Dr. Cash, Cr. the Ship.

Case 65. When I pay Freight;

Rule, *Note*, This comes under the Head of *Charges of Merchandize*, as hereafter, or more properly, that particular Voyage where the Goods are consigned.

Legacy.

Case 66. When I receive a Legacy in Houses, Lands, or Goods;

Rule, Dr. those Houses, Lands, or Goods, Cr. Profit and Loss.

Obligation.

Case 67. When I bny an Obligation of another for ready Money;

Rule, Dr. the Person to pay to Sundry Accompts, Cr. Cash for the Sum paid, Cr. Profit and Loss for the Sum abated.

Case 68. When I sell an Obligation for ready Money, but for Loss;

Rule, Dr. Cash for the Sum received, Dr. Profit and Loss for the Sum lost, Cr. the Person to pay, by Sundry Accompts, for the whole Sum.

2. Foreign.

Goods.

Case 1. When Goods are sent to Sea for my own Accompt, which were formerly entered in my Books;

Rule, Dr. Voyage to —— consign'd to —— Cr. the Goods.

Case

Caſe 2. When Goods are ſent to Sea for my own Accompt, which were bought for preſent Money, with all Charges paid thereon;

Rule, Dr. Voyage to —— conſign'd to —— Cr. Caſh.

Caſe 3. When Goods are ſent to Sea for my own Accompt, which were bought on Truſt;

Rule, Dr. Voyage to —— conſign'd to —— Cr. the ſelling Man.

Caſe 4. When Goods are ſent to Sea for my Factor's Accompt, which were formerly entered in my Books;

Rule, Dr. Factor's Accompt Current, Cr. the Goods.

Caſe 5. When Goods are ſent to Sea for my Factor's Accompt, which were bought for preſent Money, with all Charges paid thereon;

Rule, Dr. the Factor's Account Current, Cr. Caſh.

Caſe 6. When Goods are ſent to Sea for my Factor's Accompt, which were bought on Truſt;

Rule, Dr. Factor's Accompt Current, Cr. the ſelling Man.

Premium of Inſurance.

Caſe 7. When my Goods are inſured by another Perſon, and I pay the Premium preſently;

Rule, Dr. Voyage to ——— conſigned to ——— Cr. Caſh.

Caſe 8. When my Goods are inſured by another Perſon, and I do not pay the Premium preſently;

Rule, Dr. Voyage to ——— conſign'd to ——— Cr. the Inſurer.

Caſe 9. When I pay the Premium, upon Advice that my Goods are ſafely arrived;

Rule, Dr. the Inſurer, Cr. Caſh.

Caſe 10. When the Goods of another Perſon are inſured by me, and I receive the Premium preſently;

Rule, Dr. Caſh, Cr. Inſurance.

Caſe 11. When the Goods of another Perſon are inſured by me, and I do not receive the Premium preſently;

Rule, Dr. the Perſon whoſe Goods I have inſured, Cr. Inſurance.

Caſe 12. When I receive the Premium afterwards;

Rule, Dr. Caſh, Cr. the paying Man.

Money.

Caſe 13. When I receive a Premium with *Advance* for the Inſurance of Goods formerly ſent to Sea; *i. e.* if I receive the Premium in Dollars, and ſell them for more, and receive the Sterling immediately;

Rule, Dr. Caſh to Sundry Accompts, Cr. the Man who paid the Dollars for what he paid them at, Cr. Profit and Loſs for the Gain in the Payment.

Caſe 14. When I ſell them for Gain, and receive the Sterling ſometime afterwards;

Rule, Dr. Caſh for the Gain only, Cr. Profit and Loſs for the ſame Sum.

Note, The other Part of this Caſh was entered in my Books before.

Caſe 15. When I ſell the aforeſaid Dollars for more to my Creditor;

Rule, Dr. the receiving Man to Sundry Accompts, Cr. Caſh for the Value of the Dollars, as they were at firſt received, Cr. Profit and Loſs for my Gain in the Payment.

Note, If my Creditor had received the ſaid Dollars immediately, the Remitter muſt be made Cr. inſtead of Caſh.

Caſe

Case 16. When I receive a Premium with *Loss*, for the Insurance of Goods formerly sent to Sea; *i. e.* if I receive the Premium in Dollars, and sell them for less, and receive the Sterling immediately;

Rule, Dr. Cash for what I sold them at, Dr. Profit and Loss for the Loss, Cr. the paying Man by Sundry Accompts for what I at first received them at.

Note, If Fraud be admitted in this Case, *i. e.* I be imposed on by him that paid them to me, it will hold good.

Case 17. When I sell them for Loss, and receive the Sterling sometime afterward;

Rule, Dr. Profit and Loss for the Loss only, Cr. Cash for the same Sum.

Note, The Value of the Dollars which I received them at was entered in my Books before.

Case 18. When I sell the aforesaid Dollars for Loss to my Creditor;

Rule, Dr. the receiving Man for what I sold them at, Dr. Profit and Loss for my Loss on the Sale, Cr. Cash by Sundry Accompts for their first Value.

Note, If my Creditor had received the said Dollars immediately, the Remitter must be made Cr. instead of Cash.

The whole Cost of Insurance.

Case 19. When Goods of my own, that were insured, are cast away at Sea;

Rule, Dr. the Insurer, Cr. Voyage to ——

Case 20. When Goods of my own, that were not insured, are cast away at Sea;

Rule, Dr. Profit and Loss, Cr. Voyage to ——

Case 21. When the Insurance is paid to me before I enter the Circumstance in my Books;

Rule, Dr. Cash, Cr. Voyage to ——

Case 22. When the Insurance is paid to me after I have entered it;

Rule, Dr. Cash, Cr. the Insurer.

Case 23. When I hear of another man's Goods insured by me, being cast away, and pay the Adventurer immediately.

Rule, Dr. Insurance, Cr. Cash.

Case 24. When I hear of another Man's Goods, insured by me, being cast away, and I do not pay the Adventurer immediately.

Rule, Dr. Insurance, Cr. the Adventurer.

Goods wherein my Factor is concerned for me.

Case 25. When my Factor buys Goods for my Accompt, or I send Goods to him to be disposed of for me;

Rule, Dr. such Goods in the Hands of such Factor, or else Voyage to —— for Prime Cost and Charges, Cr. such Factor or Voyage.

Case 26. When these Goods are sold;

Rule, Dr. the Factor's Accompt Current, Cr. Voyage to —— or else Cr. Goods in the Hands of such Factor.

Note, An Accompt Current is that by which an Agent balances or makes even with his Employer.

Case 27. When Abatements are made on the aboveſaid Goods, through Defects afterwards found;

Rule, Dr. Profit and Loss, Cr. Factor's Accompt Current.

Note, The same for bad Debts, Charges of Remittances, *&c.*

Case 28. When Goods of mine, in the Hands of one Factor, are sent to another Factor;

Rule, Dr. Voyage to —— [the Place of the Latter or receiving Factor] Cr. the former or sending Factor.

Case 29. When I receive Goods in return from my Factor;

Rule, Dr. those Goods, Cr. the Factor's Accompt Current for prime Cost and Charges, as *per* Invoice, by a double margin for the foreign Money, and the Sterling.

Case

Caſe 30. When I pay Charges on the above Goods;
Rule, Dr. thoſe Goods, Cr. Caſh.

Money between me and my Factor.

Caſe 31. When I draw Bills of Exchange upon my Factor, and receive the Contents preſently;
Rule, Dr. Caſh, Cr. the Factor's Accompt Current.
Caſe 32. When I draw Bills of Exchange upon my Factor, and get them accepted, but not received;
Rule, Dr. the Acceptor, Cr. the Factor's Accompt Current.
Caſe 33. When the Contents of ſuch accepted Bills are received by me ſometime afterward;
Rule, Dr. Caſh, Cr. the paying Man or Acceptor.
Caſe 34. When my Factor draws Bills of Exchange upon me for Goods bought by him abroad, and I pay the Contents preſently;
Rule, Dr. the Drawer, Cr. Caſh.
Caſe 35. When I accept the Bills as above, but do not pay them preſently;
Rule, Dr. the Drawer, Cr. the Perſon to whom payable.
Caſe 36. When I pay thoſe accepted Bills afterwards;
Rule, Dr. the Perſon to whom payable, Cr. Caſh.
Caſe 37. When I remit Money to my Factor, for Goods by him ſent to me;
Rule, Dr. ſuch Factor, Cr. Caſh.
Caſe 38. When Bills of Exchange are drawn by one of my Factors on another;
Rule, Dr. the Factor drawing, Cr. the Factor drawn on, charging and diſcharging in ſuch Coin as the Bills were received and paid in.
Caſe 39. When Bills of Exchange are drawn by one of my Factors on another, and the Money is remitted to me, which I receive immediately;
Rule, Dr. Caſh, Cr. the Factor drawing.
Caſe 40. When Bills of Exchange are drawn by one of my Factors on another, and I receive the Contents at Uſance;
Rule, Dr. the accepting Man, Cr. the Factor drawing.
Caſe 41. When I have Money in my Hands to negociate with, and deliver it for Bills of Exchange;
Rule, Dr. Accompt of Exchanges, Cr. Caſh.
Caſe 42. When I diſpoſe of thoſe Bills for Money;
Rule, Dr. Caſh, Cr. Accompt of Exchanges.
Caſe 43. When I pay Bills of Exchange in honour of the Drawer or Indorſer;
Rule, Dr. ſuch Drawer or Indorſer to Sundry Accompts, Cr. Caſh for the Principal and Charges, Cr. Profit and Loſs for the Commiſſion.

II. Of FACTORAGE ACCOMPTS.

1. Domestic.

CASE 1. When I pay Charges on Goods received on Commiſſion;
Rule, Dr. Goods for the Accompt of ——— Cr. Caſh.
Caſe 2. When I ſell Goods in Commiſſion for ready Money;
Rule, Dr. Caſh, Cr. Goods for the Accompt of ———
Caſe 3. When I ſell Goods in Commiſſion for Truſt;
Rule, Dr. the Buyer, Cr. Goods for the Accompt of ———
Caſe 4. When I ſell Goods in Commiſſion for Part ready Money, and Part Truſt;

[*Rule*

Rule, Dr. the Buyer for what he owes, Dr. Cash for what is received, Cr. Goods for the Accompt of —— by Sundry Accompts.

Case 5. When I barter Goods in Commission for other Goods;

Rule. Dr. the Goods bought, Cr. Goods for the Accompt of ——

Case 6. When I send Goods of my own to my Employer, with the Charges paid on shipping them;

Rule, Dr. Goods for the Accompt of —— to Sundry Accompts, or Dr. my Employer's Account Current to Sundry Accompts, Cr. the Goods sent out, Cr. Cash for the Charges.

Case 7. When I buy Goods for ready Money, and send them directly to my Employer, with the Charges paid on them;

Rule, Dr Goods for the Accompt of —— Dr. my Employer's Accompt Current, Cr. Cash for the Principal and Charges.

Case 8. When I buy Goods upon Trust, and send them directly to my Employer, with the Charges paid on them;

Rule, Dr. Goods for the Accompt of —— to Sundry Accounts, or Dr. my Employer's Accompt Current to Sundry Accompts, Cr. the Seller for their Value, Cr. Cash for the Charges.

Case 9. When Bills are drawn on me by my Employer, for Goods sold, and are payable at Usance;

Rule, Dr Employer's Accompt Current, or Goods for the Accompt of —— Cr. the Person presenting the Bill.

Case 10. When I pay the said Bill presently;

Rule, Dr. the Employer's Accompt Current, or Goods for the Accompt of —— Cr. Cash.

Note 1. The same is to be observed when Money is remitted by me to my Employer, before he draws on me.

2. When Bills of Exchange are booked upon Acceptance (as sometimes it may be necessary) draw two Accompts, one of *Bills payable*, and the other of *Bills receivable*, in the *Ledger*: the former must be made Dr. to my Factor's Accompt Current, and the latter must be made Cr. by it.

Case 11. When Goods in Commission are all sold, how must the Accompt be closed?

Rule, Dr. those Goods to Sundry Accompts, Cr. Cash, or Charges, of Merchandize for the further Charges on them, as Porterage, Cartage, &c. Cr. Profit and Loss for the Commission and Warehouse room.

2. Foreign.

Case 1. Goods in my Possession sent to my Factor, by Order of my Employer;

Rule, Dr. Voyage to —— consign'd to —— for the Accompt of —— (my Employer) to Sundry Accompts, Cr. Goods for the Accompt of —— (my Employer) Cr. Cash for the Charges.

Case 2. When those Goods are insured, and I pay the Premium presently;

Rule, Dr. Voyage to —— consigned to —— for the Accompt of —— (my Employer) Cr. Cash.

Case 3. When I do not pay the Premium till afterwards;

Rule, Dr. Voyage to —— (as above) Cr. the Insurer.

Case 4. When I receive Advice from my Factor, that the Goods sent to him for my Employer are sold;

Rule, Dr. such Factor for my Employer's Accompt, Cr. Voyage to —— for the Accompt of —— (my Employer.)

Case

Case 5. When my Factor informs me that he hath made an Abatement for Defects, &c. found afterwards;

Rule, Dr. Voyage to —— for the Accompt of —— (my Employer) Cr. such Factor for the Accompt of —— (my Employer.)

Case 6. When Goods are returned to me from my Factor, for Goods sold by him for my Employer;

Rule, Dr. the Goods received for the Accompt of my Employer, Cr. that Factor for the Accompt of my Employer.

Case 7. When I pay Charges thereon;

Rule, Dr. Goods received for the Accompt of my Employer, Cr. Cash.

Case 8. When Goods returned from my Factor are consigned directly from him to my Employer;

Rule, Dr. such Employer's Accompt Current, Cr. Factor for my Employer's Accompt.

Case 9. When Commission is due to me from my Employer, for Goods sold by my Factor;

Rule, Dr. Voyage to ——— for Accompt of —— (my Employer) Cr. Profit and Loss.

Case 10. When I make Abatements afterwards, and for bad Debts;

Rule, Dr. Factor's Accompt Current, Cr. the Person to whom the Abatement is made, or whose Debt is lost.

Case 11. When I pay Charges on Remittances, and Postage of Letters;

Rule, Dr. Factor's Accompt Current, Cr. Cash, or Charges of Merchandize.

Note. When Goods in Commission are all sold, the Produce clear of all Charges is called the *Neat Proceed*, for which *Dr. Goods for the Accompt of —— Cr. Factor's Accompt Current.*

III. COMPANY ACCOMPTS.

1. Myself keeping the Accompt, and having the Disposal of the Goods.

CASE 1. When Goods in Company are bought by me for ready Money;

Rule, Dr. Those Goods for the Cost, and Charges (if there be any) Cr. Cash: Then Dr. Partner's Accompt Current, Cr. his Accompt in Company for his Share due to me.

Case 2. When Goods in Company are bought by me on Trust;

Rule, Dr. Those Goods for the Cost, and Charges (if there be any) Cr. the selling Man: Then Dr. Partner's Accompt Current, Cr. his Accompt in Company for his Share due to me.

Case 3. When Goods in Company are sold by me for ready Money;

Rule, Dr. Cash, Cr. Goods in Company: Then Dr. Partner's Accompt in Company, Cr. his Accompt Current for his Share due from me to him.

Case 4. When Goods in Company are sold by me on Trust;

Rule, Dr. the Buyer, Cr. Goods in Company: then Dr. Partner's Accompt in Company, &c for his Share due to him as above at Case 3.

Case 5. When Goods in Company are sold to myself;

Rule, Dr. those Goods for proper Accompt, Cr. Goods in Company: Then Dr. Partner's Accompt in Company, &c. as above.

Case 6. When Goods in Company are sold to my Partner;

Rule, Dr. his Accompt Current, Cr. Goods in Company: Then Dr. Partner's Accompt in Company, &c. as above.

Caſe 7. When Goods in Company are ſold by me for Part ready Money and Part Time;

Rule, Dr. Caſh for what is received, Dr. the Buyer for what remains due, Cr. Goods in Company by ſundry Accompts for the full Value: Then Dr. Partner's Accompt in Company, Cr. his Accompt Current for his Share due to him.

Caſe 8. When Goods of my own are brought into Company;

Rule, Dr. Goods in Company, Cr. Goods proper: then Dr. Partner's Accompt Current, Cr. his Accompt in Company for his particular Share due to me.

Caſe 9. When the Whole is furniſhed by me;

Rule, Dr. Goods in Company, Cr. the ſelling Mao if bought on Time, Cr. Caſh if booght for preſent Money: Then Dr. Partner's Accompt Current, *&c.* as above at Caſe 8.

Caſe 10. When Goods of my Partner's are brought into Company;

Rule, Dr. Goods in Company, Cr. Partner's Accompt in Company: Then Dr. Partner's Accompt Current, *&c.* as at Caſe 8.

Caſe 11. When the Whole is furniſhed by my Partner;

Rule, Dr. the Goods in Company, Cr. Partner's Accompt Current for the Whole: Then Dr. Partner's Accompt Current, *&c.* as at Caſe 8.

Caſe 12. When Goods in Compaoy are all ſold; if there be Gain;

Rule, Dr. the Goods in Company to ſundry Accompts, Cr. Partner's Accompt in Company for his Share, Cr. Profit and Loſs for my Share.

Caſe 13. Wheo Goods io Company are all ſold; if there be Loſs;

Rule, Dr. Partner's Accompt in Company for his Share of the Loſs, Dr. Profit and Loſs for my Share, Cr. the Goods in Company by ſundry Accompts.

Note. After the Entries belonging to theſe two laſt Caſes are made, the Accompt of *Goods in Comp. and Partner's Accompt in Comp.* will ſtand balanced.

Caſe 14. When Goods in Company are ſent over-ſea to be ſold, I paying the Charges;

Rule, Dr. Voyage to —— io Company to ſundry Accompts for the whole Charge, Cr. Goods io Company for their Value, Cr. Caſh for the Charges: Then Dr. Partner's Accompt Correot, Cr. his Accompt in Company for his Share of Coſt and Charges due to me.

Caſe 15. When I bny Goods for Company Accompt with ready Mooey, and ſhip them off, paying the Charges of ſhipping;

Rule, Dr. Voyage in Company for the whole Charge, Cr. Caſh for the ſame Sum: Then Dr. Partoer's Accompt Current, *&c.* as at Caſe 14.

Caſe 16. When I buy goods for Company Accompt, on Truſt, and ſhip them off before they are entered in my Ledger, paying the Charges of ſhipping;

Rule, Dr. Voyage to —— in Company to ſundry Accompts for the whole Charge, Cr. the Seller for the prime Coſt, Cr. Caſh for the After-charges; Then Dr. Partner's Accompt Corrent, *&c.* as at Caſe 14.

Caſe 17. When I receive Goods from our Factor for Company Accompt, in return for Goods ſeot and ſold, with Charges paid by me at the Receipt thereof;

Rule, Dr. Goods received io Company to ſundry Accompts for their prime Coſt and Charges, Cr. Factor at —— for Company Accompt for the Coſt and Charges, as *per* Invoice, Cr. Caſh for the Charges paid at their Receipt: Then Dr. Partner's Accompt Current, *&c.* as at Caſe 14.

Caſe 18. When Goods are ſent from my Factor in one Place, to our Factor in another Place;

Rule, Dr. Voyage to —— conſigned to our Factor, Cr. my Factor at —— his Accompt Current: Then Dr. Partner's Accompt Current, *&c.* as at Caſe 14.

Caſe

Case 19. When Goods are sent by our Factor in one Place, to my Factor in another Place, in Return for Goods sold for Company Accompt;

Rule, Dr. Voyage to —— consigned to —— my Factor at —— Cr. our Factor at —— Then Dr. Partner's Accompt in Company, Cr. his Accompt Current for his Share of the said Goods.

Case 20. When Goods are sold by our Factor, as *per* his Advice;

Rule, Dr. Factor at — his Accompt Current, Cr. Voyage to — in Company.

Case 21. When I receive Advice that my Factor hath afterwards made some Abatements;

Rule, Dr. Voyage to —— Cr. Factor at —— his Accompt Current.

Case 22. When I receive Money of my Partner for his Share of Goods formerly bo[illegible]

Rule, I[illegible]h, Cr. Partner's Accompt Current.

Case 23. When Money is remitted to me, by our Factor for Goods sold;

Rule, Dr. Cash, Cr. Factor at — his Accompt Current: then Dr. Partner's Accompt in Company, Cr. his Accompt Current for his Share due to him.

Case 24. When Money is remitted to me, by our Factor for Goods sold, but payable at Usance;

Rule, Dr. the accepting Person, Cr. Factor at —— his Accompt Current: Then Dr. Partner's Accompt in Company, &c. as at Case 23.

Case 25. When I pay Money on Sight of my Partner's Bill;

Rule, Dr. Partner's Accompt Current, Cr. Cash.

Case 26. When I give to my Creditor an Assignment on my Partner for his Share of the Goods in Company;

Rule, Dr. the Receiver of the Assignment, *i. e.* my Creditor, Cr. Partner's Accompt Current.

2. My Partner keeping the Accompt, and having the Disposal of the Goods.

CASE 1. When I pay my Share in Money:

Rule, Dr. Partner's Accompt in Company, Cr. Cash.

Case 2. When I furnish my Share in Goods;

Rule, Dr. Partner's Accompt in Company, Cr. the Goods.

Case 3. When I furnish both my own and my Partner's Share:

Rule, Dr. Partner's Accompt in Company for my Share, Dr. Partner's Accompt Current for his Share, Cr. the Goods by sundry Accompts.

Case 4. When my Partner furnishes my Share, as well as his own;

Rule, Dr. Partner's Accompt in Company, Cr. Partner's Accompt Current for my Share only.

Case 5. When my Partner sends me an Accompt of the Sale of Goods in Company;

Rule, Dr. Partner's Accompt Current, Cr. his Accompt in Company for my Share of the neat Proceed.

Case 6. If there be gain on the above Sale;

Rule, Dr. Partner's Accompt in Company, Cr. Profit and Lofs.

Case 7. If there be Lofs;

Rule, Dr. Profit and Lofs, Cr. Partner's Accompt in Company.

Case 8. When my Partner draws on me for my Share of Goods in Company, and I pay the same presently;

Rule, Dr. Partner's Accompt Current, Cr. Cash.

Case 9. When my Partner draws on me, as above, at Usance;

Rule, Dr. Partner's Accompt Current, Cr. the demanding Person.

The

The general Balance of the whole Ledger, in order to tranfer the ſame into new Books.

Obſervation 1. All Accompts are balanced either by *Balance*, or by Profit and Loſs; except Accompts in Company, which are balanced by the Goods in Partnerſhip for my Partner's Gain, or to thoſe Goods for his Loſs thereon.

Obſerv. 2. When Accompts with Perſons are made even by Receipts or Payments, thoſe Accompts ſtand balanced already.

Obſerv. 3. When Accompts remain unfiniſhed;

Caſe 1. If it be of money remaining in Hand;

Rule, Dr. Accompt of Balance, Cr. Caſh.

Caſe 2. If it be of Perſons who are Debtors;

Rule, Dr. Accompt of Balance, Cr. their Accompts.

Caſe 3. If it be of Perſons who are Creditors;

Rule, Dr. their Accompts, Cr. Balance.

Caſe 4. If it be of Goods, which are all ſold, and there is Gain;

Rule, Dr. thoſe Goods, Cr. Profit and Loſs.

Caſe 5. If it be of Goods, which are all ſold, and there is Loſs;

Rule, Dr. Profit and Loſs, Cr. thoſe Goods.

Caſe 6. If it be of Goods, Part ſold, and Part unſold;

Rule, For what is ſold Dr. and Cr. as above: For what is unſold Dr. Balance. Cr the Goods at the prime Coſt.

Note. The ſame when all the Goods remain unſold.

Obſerv. 4. The Accompts of Inſurance, Charges of Merchandize, Intereſt, Houſe-Expences, *&c.* are all balanced by Profit and Loſs.

Obſerv 5. The Accompts of Profit and Loſs, and Balance, are balanced by Stock, they being made Drs. to or Crs. by Stock, as their particular Balances direct.

Obſerv. 6. The Accompt of Stock is balanced by the ſeveral Balances of Profit and Loſs, and Balance, being brought thereto.

Obſerv. 7. The Accompt of Balance in the old Books, will be the Inventory in the new ones.

FINIS.